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Property Tax Assessment

Marin County

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PROPERTY TAX ASSESSMENT
IN
MARIN COUNTY

Report on a

Survey Conducted Under the Direction of Section 3693
of the Political Code

by the

CALIFORNIA STATE BOARD OF EQUALIZATION

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PREFACE

This survey was conducted in the early part of 1948 by a staff working under the direction of Oscar C. Brothers, Assistant Chief of the board's Division of Assessment Standards. John H. Keith, Chief of the Division of Assessment Standards, participated in the survey as an expert consultant, and Ronald B. Welch, Chief of the Division of Research and Statistics, served as editor. Among others who participated in the work were Robert P. Rapson and John H. Luebson, Real Property Agents, who assembled many of the statistics, Rachel Williams, Delineator, who designed the cover and prepared the county map, and Clark Lee, Statistician, who assisted in the editorial work.

The board acknowledges with gratitude the review of a preliminary draft of the report by a subcommittee of the Executive Committee of the Association of County Assessors of California. The members of this subcommittee are J. W. Hartman, Assistant Assessor of Los Angeles County, Chairman; Sam J. Webber, Assessor of Napa County; and Russell L. Wolden, Assessor of the City and County of San Francisco.

We are also indebted to George Hall, Assessor of Marin County, for the facilities and assistance he afforded our field investigators.

DIXWELL L. PIERCE
Secretary, State Board of Equalization

June 15, 1949

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POLITICAL CODE, SECTION 3693

(As added by Chapter 1523 of the Statutes of 1947)

3693. (a) In addition to its other powers and duties, the State Board of Equalization is hereby authorized and directed to make surveys in each county and city and county of the State to determine the adequacy of the procedures and practices employed by the county assessor in the valuation of property for the purposes of taxation and in the performance generally of the duties enjoined upon him by law.

In furtherance of its duty hereunder, the board shall send members of its staff to the several counties and cities and counties of the State for the purpose of conducting such research as may be deemed essential for completion of a report with respect to each county and city and county showing

(1) The nature and extent of the taxable resources thereof,

(2) The volume of assessing work to be done as measured by the various types of property to be assessed and the number of individual assessments to be made,

(3) The responsibilities devolving upon the county assessor,

(4) His requirements for maps, records and other equipment and supplies essential to the adequate performance of his duties,

(5) The number and classification of personnel needed by him for the adequate conduct of his office and

(6) The fiscal outlay required to secure for that office sufficient funds to ensure the proper performance of its duties.

(b) In the performance of its duty under paragraph (a) of this section, the State Board of Equalization shall proceed with the surveys of the assessment procedures and practices in the several counties and cities and counties of the State in such order as in the judgment of the board may be best adapted to fulfill the most urgent needs for these surveys. The work shall be done as rapidly as feasible following the enactment of this section, and the board shall repeat or supplement the surveys from time to time as in its judgment the exigencies may require for the maintenance of adequate current data on the needs of the offices of the several county assessors throughout the State. As the surveys are completed, copies thereof shall be filed with the assessors and the boards of supervisors of the counties to which the surveys relate. The surveys shall incorporate reviews of existing assessment procedures and practices as well as recommendations for improvement thereof in conformity with the data developed in the surveys as to what may be required to afford the most efficient assessment of property for tax purposes in the counties or cities and counties concerned.

The board shall file with the Senate and the Assembly on the opening day of each regular session a copy of the surveys made pursuant to the provisions of this section.

I. SUMMARY

Few taxes touch the lives of our citizens more intimately than the general property tax. It is, however, a tax which is peculiarly sensitive to public opinion because it is locally imposed and is administered mainly by officers who serve at the will of local electorates. Whether it is well administered or badly administered is up to the people. If the public is indifferent, it stands a good chance of getting indifferent administration. If it is penurious, it will surely get "cheap" administration. But if it shows a lively and intelligent interest, there is no reason why it should not enjoy a distribution of property tax burdens that conforms closely to the constitutional concept of equity, in which all similarly situated taxable tangible property is taxed uniformly in proportion to its value.

What This Report Is Designed to Do

It is the purpose of this report to suggest to the citizens and officials of Marin County what might be done to achieve such a distribution. The report was prepared pursuant to Section 3693 of the Political Code (set forth on the opposite page). Our assignment under this section, we conceive, requires us:

(a) To measure, as nearly as may be practicable, the work load of the assessor's office;

(b) To determine what equipment and personnel are needed to carry this work load efficiently;

(c) To suggest such changes as may be required to adapt the current provisions for equipment and personnel to these needs; and, finally,

(d) To estimate what the indicated revisions will cost.

Taxable Resources and the Volume of Assessment Work

The one thing above all others by which the work load of the Marin County Assessor's office must be judged is the volume of taxable resources in the county.

The county has a land area of 333,440 acres, 93 percent of which is taxable. But much of the taxable land is not especially valuable. Thirteen percent is barren or of very low productivity. Less than 8 percent bears timber-type trees, and some of the best of this is publicly owned. Over 60 percent is covered with grass or with grass and hardwood trees, and much of this is used as pasture by the county's 300 dairy farms and an equal number of farms of other types. Between 7 and 8 percent is cultivated for the production of forage and other crops of minor importance. The land yields only four or five mineral products, and they are of limited value. Thus the principal value of Marin County land attaches to the commercial and residential sites required to house, supply, and serve a population of 86,000 which derives much of its income from employment across the Golden Gate Bridge in San Francisco.

The locally assessed value of land in 1948 approached $27,000,000. There were 42,000 parcels of land on the roll in that year, nearly half of which were improved. Lots in new subdivisions opened within the past ten years had contributed about 10 percent of this total. Property transfers, a substantial minority of which involve newly created parcels, have exceeded 3,000 in all recent years and reached a peak of over 4,500 in 1947.

Major improvements numbering 25,000 and nearly as many minor improvements contributed $38,000,000 to the 1948 local assessment roll. Over 700 of the major improvements were commercial buildings housing 1,000 retailers, 50 or 60 wholesalers, and 500 or more business and personal service establishments. About 100 major structures are required for the 70 plants that comprise the county's small but well diversified manufacturing industry. But the vast majority of buildings in Marin County, as in other "dormitory" communities, are single-family residences. New and altered improvements now number around 3,000 a year.

The assessor makes about 12,600 personal property assessments a year, 9,800 of which are on the secured roll. However, it is estimated that 21,600 appraisals of greater or lesser difficulty must be made to cover both taxable and nontaxable personal property holdings. At least 1,700 appraisals are required for commercial and industrial holdings, 600 for farm properties, 900 for boats and airplanes, and over 18,000 for residential properties. The taxable value of these properties in 1948 was nearly $6,000,000.

With utility properties state-assessed at $7,400,000, Marin County had about an average amount of such values relative to its total 1948 assessed value of $73,000,000.

The Assessor's Responsibilities and Resources

A county assessor has the responsibility of locating, valuing, and listing on the assessment roll all taxable property in his county save that which is assessed by this board. This difficult task requires the maintenance of comprehensive maps, property descriptions, ownership records, appraisal records, and other collections of data which need not be mentioned in this brief summary. It requires intelligent use of the appraisal data to derive values that are uniform as between different owners, different types of property, and different sections of the county. Finally, it requires the writing of the assessment roll. In Marin County, as in many other counties of the State, the assessor is also the collector of unsecured taxes.

To perform these tasks, the Marin County Assessor has 15 full-time employees and almost as many part-time employees. The total 1948-49 salaries and wages appropriation was $72,340, of which $53,150 was for salaries of the assessor and his full-time employees, $6,540 was for other budgeted positions, $9,650 was for an unspecified number of part-time deputies and special appraising services, and $3,000 was for maps and platting. Maintenance and operations were budgeted at $11,920 and capital outlays at $2,182 to raise the total budget to $86,442.

In addition to the chief deputy, who does some appraising, positions were provided in the 1948-49 budget for six full-time appraisers, with salaries ranging from $250 to $335 a month. Seasonal appraisers, which formerly constituted almost the whole

appraisal staff, are employed at daily rates of $10. The assessor himself receives $529.17 a month.

Present Assessment Procedures

Little purpose would be served by an attempt to summarize here the many important aspects of present assessment procedures. With respect to appraisal work, suffice it to say that there has been little opportunity to revalue land in recent years, that records of improvements are incomplete and out of date, and that many personal property holdings have not been viewed recently. Maps, though complete in coverage, are deficient in several respects and are inconvenient because they are of varying sizes and are not all bound. Clerical work consists principally of keeping up address stencils bearing owners' names and property descriptions, "panel" cards carrying a continuous record of the assessed values of individual parcels of real property or of two or more parcels covered by a single assessment, and several card files containing continuous records of unsecured assessments; preparing the secured roll on addressing and bookkeeping machines; writing the final unsecured roll as tax collections are effected; and processing about 4,500 exemption claims.

Recommendations

This report is concluded with a series of 27 recommendations, together with brief statements of the reasons for advancing them. Although the significance of these recommendations, and even their substance, is difficult to grasp without the detail, they are brought together at this point. Those who wish to pursue them further will find page references to the body of the text in the following summary.

Maps and Property Ownership Records

With respect to maps and other property ownership records, it is recommended:

1. That a new set of property maps be completed as rapidly as possible (page 47).

2. That the numbering system by which parcels are identified on the property maps be used for correlating the maps with other assessment records and for all other property identification purposes (page 48).

3. That a tax rate area numbering plan be adopted (page 49).

4. That master property record cards flat-filed in visible index filing cabinets be substituted for the "panel cards" now used as the property ownership record (page 51).

5. That the real property ownership index be transferred from vertically filed cards to a rotary-type file (page 51).

6. That a property description index be prepared (page 53).

7. That transcripts or abstracts of recorded instruments be identified as to parcel number, routed through the office for amendment of the various records, temporarily filed in parcel number order, and then discarded (page 53).

8. That the property statements be redesigned, with space for the taxpayer's certification and for identification of the taxpayer's real property (page 54).

9. That the secured portion of the assessment roll be written in parcel number order and that the writing of the unsecured roll be completed by the first Monday in July (page 54).

Appraisal Procedures and Records

With respect to appraisal records and procedures, we recommend:

10. That a comprehensive reappraisal of all property in the county be completed by 1951 (page 54).

11. That there be inaugurated in connection with the reappraisal of land a continuous program of collecting and systematically recording real property sales price and rental data and of reflecting these data in unit foot values of urban lands and standard acreage values of rural lands (page 57).

12. That a completely new file of improvement appraisal records be acquired and that the current replacement costs less normal depreciation of all improvements in the county be estimated by standard procedures (page 58).

13. That household and farm personal property be appraised by inspection and rating and business personal property and fixtures by inspection and reference to books of account (page 60).

Installation Personnel and Organization

For the conduct of the reappraisal project, we recommend:

14. That a chief appraiser, a supervising real property appraiser, a senior structural cost estimator, and 13 appraisers be employed for a period of two years for the reappraisal of real properties and that one full-time senior auditor-appraiser and ten seasonal appraisers be employed in the third year for the reappraisal of personal property (page 61).

15. That one senior map draftsman and seven map draftsmen be employed for a two-year period to prepare the new set of property maps (page 65).

16. That eleven clerks be employed for varying lengths of time to assist in the reappraisal project and other installation work (page 65).

Permanent Operating Personnel and Organization

For subsequent operations, we recommend:

17. That the chief appraiser be retained to serve in a similar capacity and as assistant assessor (page 66).

18. That the supervising real property appraiser, the senior cost estimator, and the senior auditor-appraiser be retained and charged with responsibilities comparable to those discharged by them during the installation period (page 66).

19. That the balance of the recurring appraisal and cost estimating work be performed by three full-time appraisers and six seasonal appraisers (page 66).

20. That the part-time draftsmen who now maintain the property ownership maps be replaced with a full-time map draftsman (page 67).

21. That the duty of collecting unsecured property taxes be transferred to the tax collector by action of the board of supervisors under authority of Section 2904 of the Revenue and Taxation Code (page 67).

22. That the remaining recurrent operations be performed by a clerical force of seven full-time and two part-time employees, including a senior assessment clerk who is to supervise the others and one person who is to specialize on the provision of information at the public counter (page 67).

23. That employees be required to render daily or weekly reports showing the types of work in which they were engaged each day, the number of hours spent on each type, and, where feasible, the number of work units completed (page 68).

Floor Space and Layout

With respect to office space and arrangement, it is recommended:

24. That the assessor's office floor space be increased to approximately 2,622 square feet (page 68).

25. That all of the working force except the information clerk be separated from the public counter by means of partitions (page 69).

Fiscal Outlay

With respect to fiscal outlay, we recommend:

26. That the salaries of the assessor and his technical and specialized employees be increased to levels commensurate with those in competing private and public employment (page 70).

27. That the budget for the assessor's office be set at $186,807 for the Fiscal Year 1949-50, $175,379 for the Fiscal Year 1950-51, $83,483 for the Fiscal Year 1951-52, $84,352 for the Fiscal Year 1952-53, and $86,650 thereafter, with such modifications as may be required because of changes in general price and wage levels and in work loads (page 71).

Conclusion

Adoption of these recommendations, it will be observed, will result in budgets for the assessor's office declining from $186,807 for the Fiscal Year 1949-50 to $86,650 for the Fiscal Year 1953-54 and thereafter. Nearly 75 percent of the total in the first of these years is for installation of basic records and equipment estimated to cost a total of $274,783 over the three-year installation period. The $86,650 for the Fiscal Year 1953-54 includes no installation items and reflects the top salaries in the five-step range recommended for technical employees; it represents a normal cost of operating the office with a staff large enough to perform the necessary recurring work and salaries high enough to permit the recruitment of qualified personnel.

All of these estimates, it should be noted, assume no further increase in work load and no change in either the general price level or the general wage level. This does not constitute a prediction that these several factors will remain unchanged; but the proposed

budgets can be adjusted upward or downward to reflect such changes as do occur more easily and accurately than we could hope to predict the changes.

Commitments for expenditures of this magnitude are not to be lightly recommended. They are urged only after careful study of assessment procedures in Marin County and elsewhere. We are confident that they will pay large dividends in the efficiency and accuracy with which property taxes are assessed and the equity with which local tax burdens are distributed in Marin County.

II. TAXABLE RESOURCES OF MARIN COUNTY

The taxable resources of a county have a two-fold bearing upon the subject of this survey. In the first place, it is these resources which must be assessed; their volume is the most important determinant of the amount of assessment work to be done. In the second place, the volume of resources available for property taxation is the principal test of the county's ability to support the functions of government, of which none is more essential than tax assessing.

No project short of the county assessor's task itself would suffice to catalogue and describe, much less reduce to a common denominator, all of the taxable resources of Marin County. However, many facts concerning the physical and economic characteristics of the county may be marshalled to show at least the general magnitude of the privately owned wealth. These facts, supplemented with statistics bearing more precisely upon work loads in the assessor's office, will provide a reasonably adequate basis upon which to determine the equipment, personnel, and expenditure requirements of the office.

Area

Marin County has a land area of 333,440 acres, or 521 square miles, and an inland water area of 86 square miles. It is shaped somewhat like a parallelogram, measuring approximately 16 miles from the Pacific Coast on the southwest to the Sonoma County line on the northeast and 30 miles from the Pacific Coast on the west to San Pablo and San Francisco Bays on the east. (See Figure 1.)

Relatively little of this area is nontaxable. The Federal Government holds a 425-acre stand of redwood in the Muir Woods National Monument, 4,323 acres in military roads and reservations, 690 acres in housing projects, and 1,154 acres, including 808-acre Angel Island, that are held for sale or put to other uses.[1] Tamalpais State Park contains 961 acres; Samuel P. Taylor State Park contains 2,332 acres; and county and city parks occupy 395 acres. The State prison at San Quentin occupies 424 acres. School districts and cemetery districts own 231 acres. The only other large area of nontaxable land is that owned by the Marin Municipal Water District, which measures 10,440 acres.[2] Total exempt acreage is therefore estimated at 21,375 acres, or approximately 6.4 percent of the total county acreage.

Topography and Drainage

Marin is a county of narrow valleys and rolling hills, with a low range of mountains running parallel to the Pacific Coast and culminating in 2,604-foot Mt. Tamalpais near the southern tip of the peninsula. Aside from Petaluma Creek, which bounds the

[1] San Francisco Bay Area Council, *Bay Area Property Owned and Leased by the Federal Government*, May, 1947.

[2] Marin County Planning Commission, *Triennial Report*, 1947, p. 25.

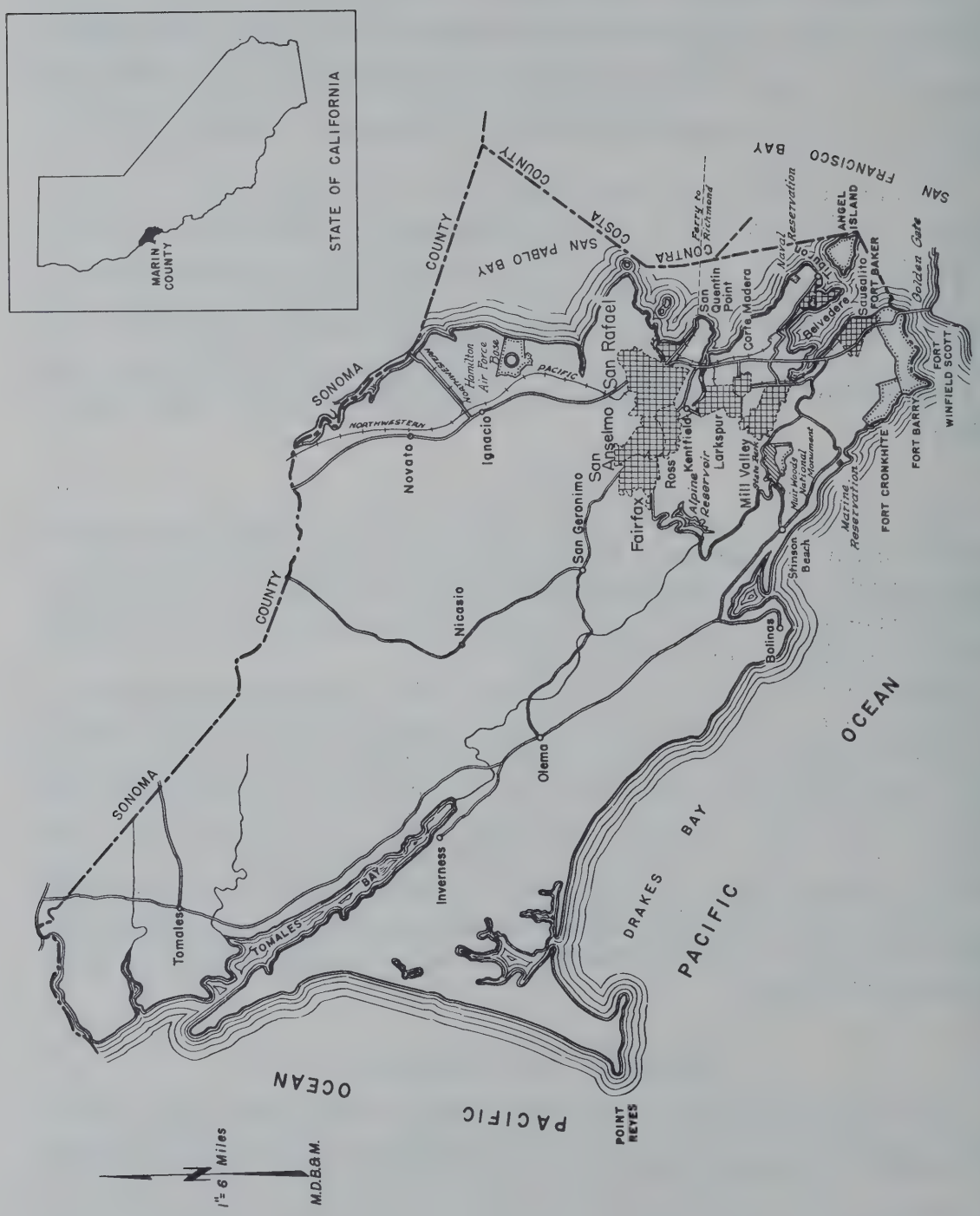


Fig. 1. Marin County is a peninsula bounded on three sides by the Pacific Ocean and San Pablo and San Francisco Bays.

county for a short distance on the northeast, there are no large streams. But numerous small streams drain into San Francisco Bay or into the three artificial lakes of the Marin Municipal Water District.

Climate

On the west side of the Coastal Range, the Marin County climate is cool and windy with frequent heavy fogs. To the east, however, the summer days are bright and dry, and the winter climate is pleasant despite heavy rainfall. At Kentfield, near the midpoint of the county but east of the Coastal Range, the average annual rainfall is 45 inches, the average January temperature is 45.8, and the average July temperature is 65.5.[3] Their delightful climate has made the Marin County communities "dormitory" cities from which thousands commute daily to San Francisco across the Golden Gate Bridge.

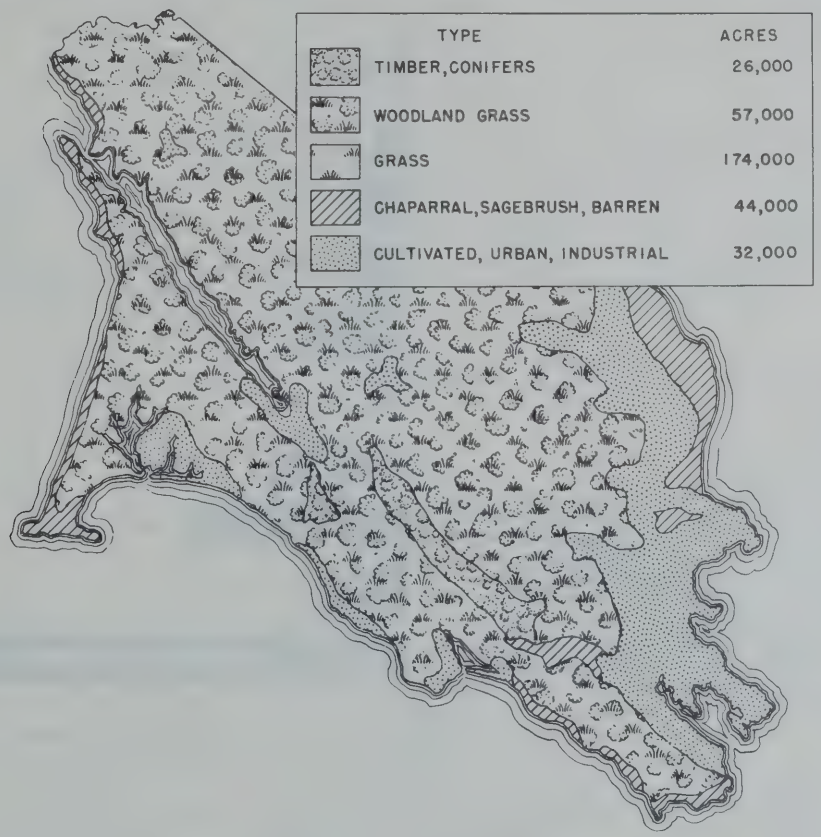


Fig. 2. The county is well suited to pasturing and to residential use but has little timberland and plowland.

Natural Resources

Climate and scenic beauties are Marin County's principal natural resources. As suggested by the land cover data shown on Figure 2, the land is well suited to pasturing and to residential use but has very little timberland and plowland. (See Table 1 in the

[3] U. S. Department of Agriculture, *Climate and Man, Yearbook of Agriculture, 1941*, p. 785.

appendix.) There is practically no mineral wealth in the county. The coastline, though long, is not particularly well suited to commercial exploitation, and such value as it might have had for this purpose in another environment has been largely absorbed by the extensive development of water terminal facilities in San Francisco and the East Bay cities.

Population

The population of Marin County on January 1, 1949, is estimated to have been 86,300, or more than twice the 1930 population and nearly one and two-thirds times the 1940 population.

Despite very large percentage increases, the Marin County population was a smaller fraction of the California population in 1930 than in 1920 or 1910. This trend was

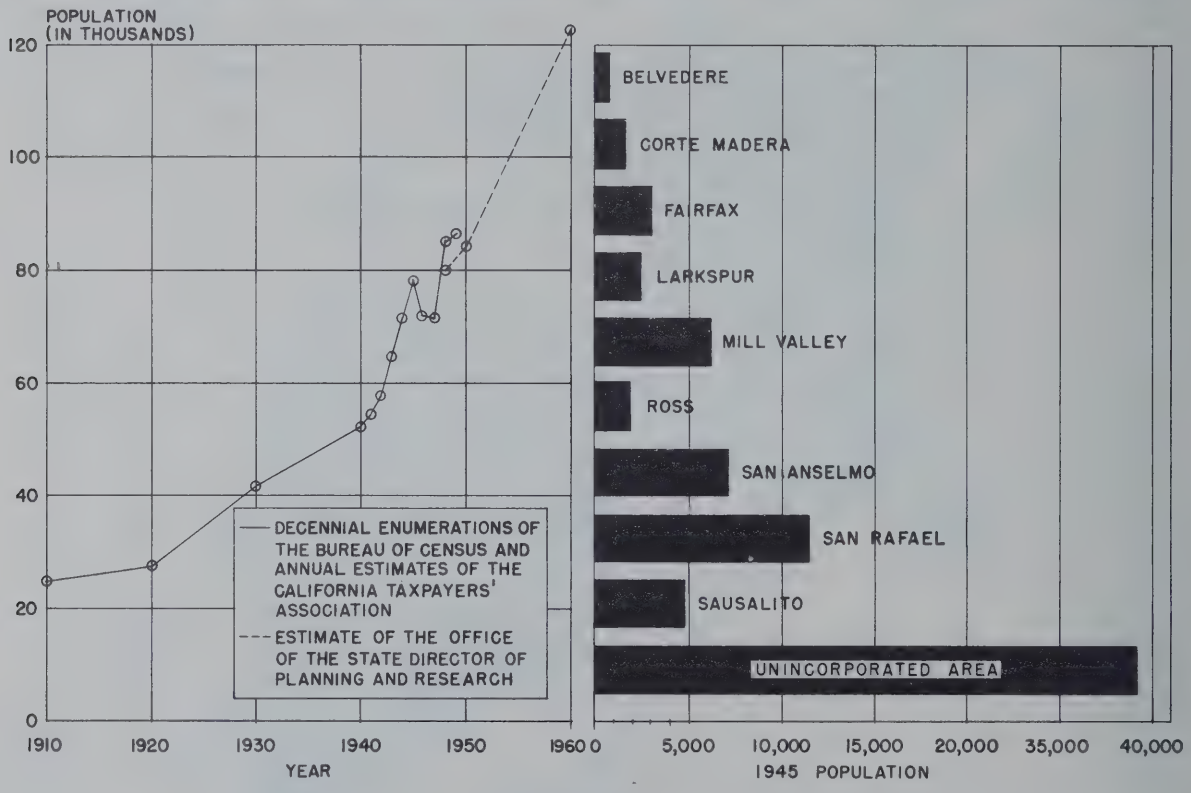


Fig. 3. The population has more than doubled since 1930. More than half of the residents live in the nine cities.

apparently reversed, however, with the opening of the Golden Gate Bridge in 1937. Then came the war and the development of a shipbuilding industry on the Marin County side of San Francisco Bay. A huge influx of war workers helped to push the population up from 52,907 in 1940 to an estimated peak of 78,100 in 1945. The decline from this peak after the cessation of hostilities was only temporary, and by January 1, 1948, population estimates were higher than every before. However, the county's .84 percent share in the State's total population at the opening of 1949 was a little below the war-time peak of .88 percent. (See Table 2.) If the state population growth measures

up to current forecasts [4] and Marin County maintains its estimated present share of the total, the county will have a 1960 population of between 100,800 and 113,400. An even faster growth was recently predicted by the Office of the Director of Planning and Research, which forecast a 1960 population of 123,000.[5]

Something over half of the population of Marin County resides in the nine incorporated municipalities. Special censuses taken in 1945 in eight of the cities, supplemented with a local estimate of 2,000 for the City of Ross, revealed 39,109 urban residents (see Table 3) at a time when the total population of the county is estimated to have been between 72,000 and 78,000. Current estimates by city clerks differ materially from the special census figures in several cases; these estimates, together with the most recent figures for the county as a whole, indicate a total urban population of 47,875 and a rural population of 38,000. Approximately half of the urban population resides in the neighboring cities of San Rafael and San Anselmo.

Income and Wealth

The cash income of Marin County residents is estimated to have increased from $27,652,000 in 1939 to nearly $100,000,000 in the peak war year. A postwar decline carried this figure to $76,711,000 in 1946. However, a change in concepts by the esti-

[4] Pacific Coast Board of Intergovernmental Relations, *Population of California in 1960*, 1949.
[5] California State Chamber of Commerce, *Economic Survey Series, 1948-1949*, No. 33.

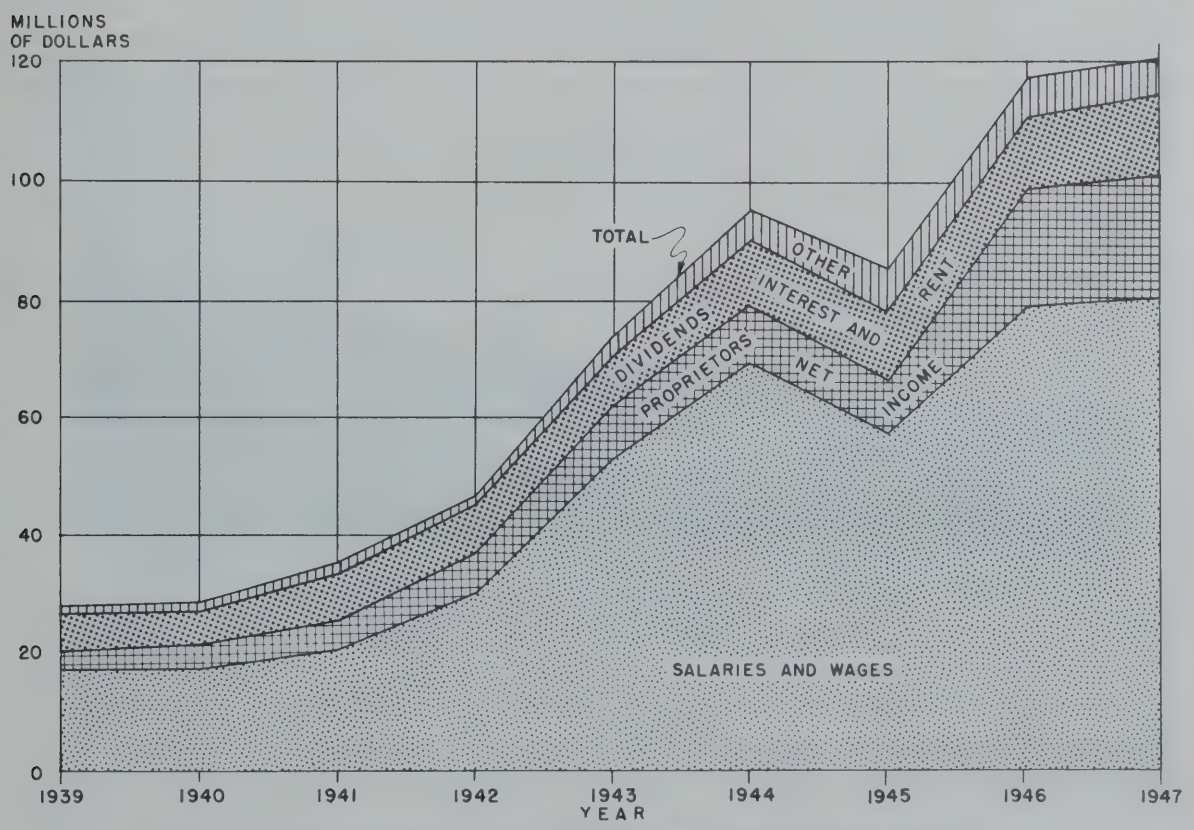


Fig. 4. Much of the income of Marin County residents is derived from wages and salaries paid by San Francisco employers.

mating agency produced a revised 1946 income figure totaling $117,657,000 and a 1947 total of $121,493,000. The latter figure is .76 percent of the estimated income of all residents of the State (see Table 4), a percentage just a little higher than the county's share of the state population.

Approximately two-thirds of the 1947 total was attributed to wages and salaries, a large part of which undoubtedly came from employment in San Francisco. The net income of farm and business proprietors was 17 percent of the total, and property income—interest, dividends, and rents—made up another 11 percent.

The only comprehensive data on the wealth of Marin County are those compiled by the assessor for property tax purposes. It is important to note that these data relate to the tangible wealth actually located in the county plus a small amount of the intangible property of Marin County residents representing unsecured claims upon tangible property located elsewhere. A county's tangible property will not necessarily be correlated with the property income of its residents, since much of that income, particularly in a dormitory county, derives from tangible property that is outside its boundaries.

The total assessed value of the county's tangible property increased from $27,365,785 in 1929 to $30,681,945 in 1930, then decreased gradually to $28,719,299 in 1934. The return of public utility properties to the local rolls in 1935 lifted the net total assessed value to $44,401,834, a level from which it has increased without interruption to $72,908,922 in 1948. (See Table 5.) Just over 10 percent of the total in 1948 was

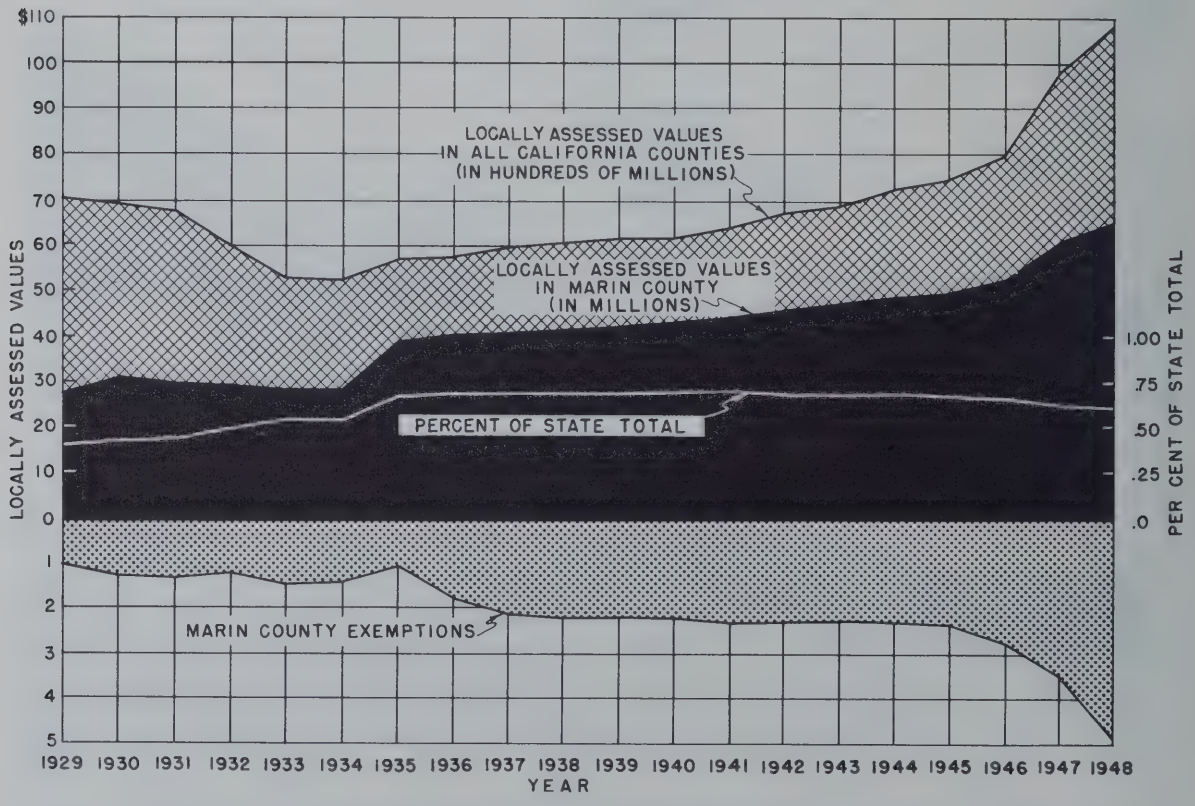


Fig. 5. Assessed values have risen to a total of $73,000,000, but the county's percentage of the state-wide total is lower now than in any year since 1934.

state-assessed property of railroads, power companies, and other utilities. Thirty-seven percent of the gross value of the 1948 local roll was attributable to land, 54 percent to improvements, and 8 percent to personal property.

Marin County's share of the assessed value of the State increased from .39 percent in 1929 to .69 percent in 1936 and 1940 but has since declined to .60 percent. (See Table 5.)

Little is known of the aggregate value of the intangible property owned by Marin County residents. The assessed values of taxable intangibles since 1929, recorded in Table 6, are of some significance as an indication of the actual tax base but must be interpreted in the light of 1935 legislation exempting from taxation such stocks, bonds, notes, debentures, and mortgages as had not previously been exempt. From 1936 to date, only solvent credits have been taxable as intangibles, and these only to the extent that they exceed debts of like character owed by the taxpayer to other residents of the State. With an assessed value of less than half a million dollars and a nominal tax rate of ten cents per $100, this property yields practically no tax revenue in Marin County.

Because of the limited scope of the California taxes on intangibles, perhaps more significance attaches to the fact that Marin County banks held deposits totaling $60,830,000 on December 31, 1947.

Economic Activities

The occupations of Marin County residents tell little about the taxable resources of the county because so many of them earn their livelihoods in San Francisco. The 1940 Census of Population, for example, reported 1,571 residents employed in manufacturing, yet the 1939 Census of Manufactures, which, it is true, is less comprehensive because it does not cover plants with an annual output valued at less than $5,000 and does not enumerate salaried employees, reported only 271 wage earners in Marin County plants. Similarly, the Census of Population showed 3,264 residents of the county employed in wholesale and retail trade, while the 1939 Census of Business reported a total of only 1,681 employed in Marin County retail and wholesale outlets. More significance attaches to the occupations of 1,451 residents who were engaged in agricultural pursuits in 1940 and of 53 who were employed in mining. (See Table 7.)

Retail and Wholesale Trade

Although complete figures are not available, it seems probable that retail trade is the principal economic activity in Marin County today. The total number of persons employed in Marin County retail stores in 1939 was 1,559, and the volume of such employment may well have doubled as the result of population increases. The Department of Employment reports that its unemployment insurance program, in September, 1947, covered 530 Marin County retailers with 2,426 persons on their payrolls, although coverage does not extend to proprietors, certain of their dependents, and partners. (See Table 8.)

The number of retail outlets in 1939 was 778; today it is 1,002 according to retail sales tax records. A much larger group of outlets, numbering 1,760 on January 1, 1949, is licensed to sell tangible personal property of a type whose retail sale is taxable, but 277 of these outlets are repair shops and other service establishments deriving the bulk of their revenues from sources other than retail sales, and 481 are wholesalers, manufacturers, and other licensees.

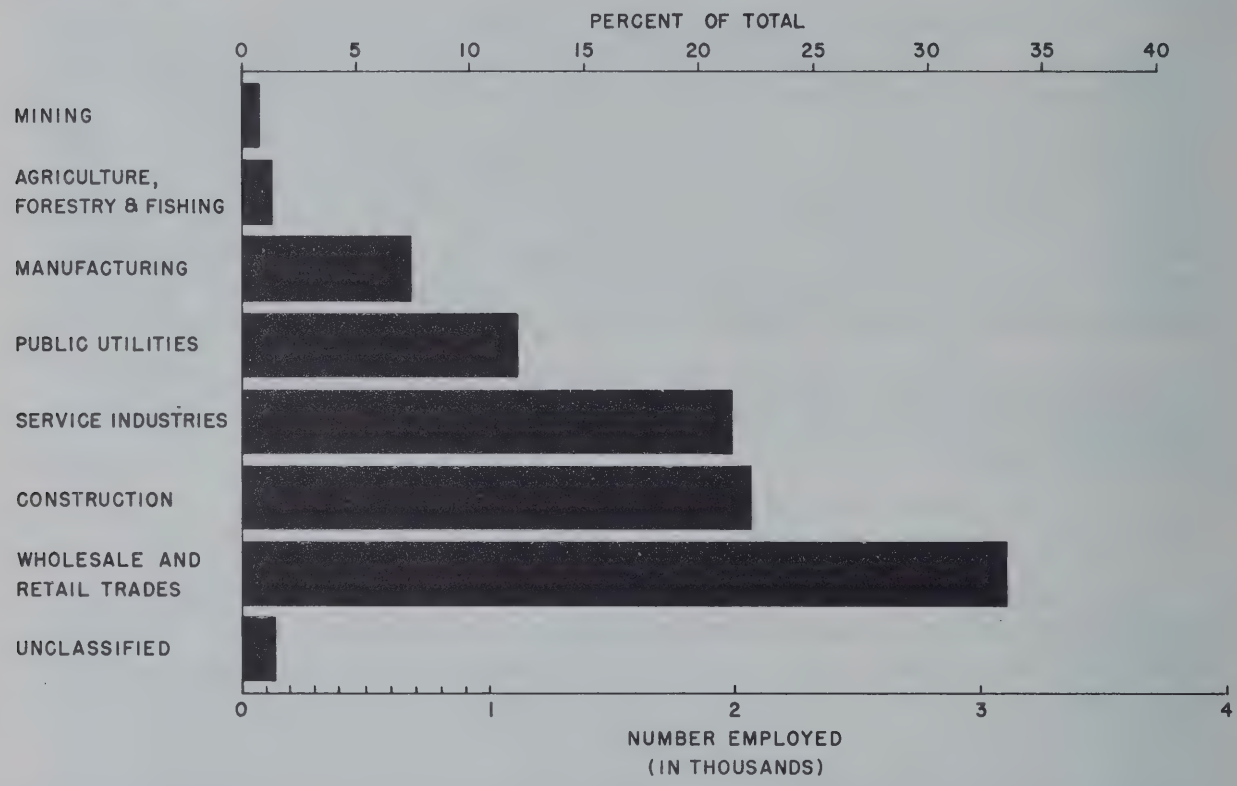


Fig. 6. Insured employment in the 1,501 establishments reporting for unemployment insurance purposes totaled 9,234 in September, 1947, with heavy concentrations in trade and construction.

The dollar volume of retail trade has increased much more rapidly than employees and number of outlets, since it reflects the sharp postwar rise in prices as well as larger physical volumes of goods purchased for consumption. The State Chamber of Commerce has estimated 1947 Marin County retail sales at $64,680,000, or 3½ times the 1939 figure reported in the Census of Business. The 1939 census figure and the State Chamber's estimates for the years 1941 to 1947 are as follows:

1939	$18,448,000	1944	$37,064,000
1941	20,556,000	1945	41,303,000
1942	23,329,000	1946	51,433,000
1943	32,178,000	1947	64,680,000

Wholesale trade is of little importance in Marin County because of the proximity and ready accessibility of the San Francisco and East Bay wholesale outlets. The 42 Marin County wholesalers enumerated in the 1939 Census of Business employed 122

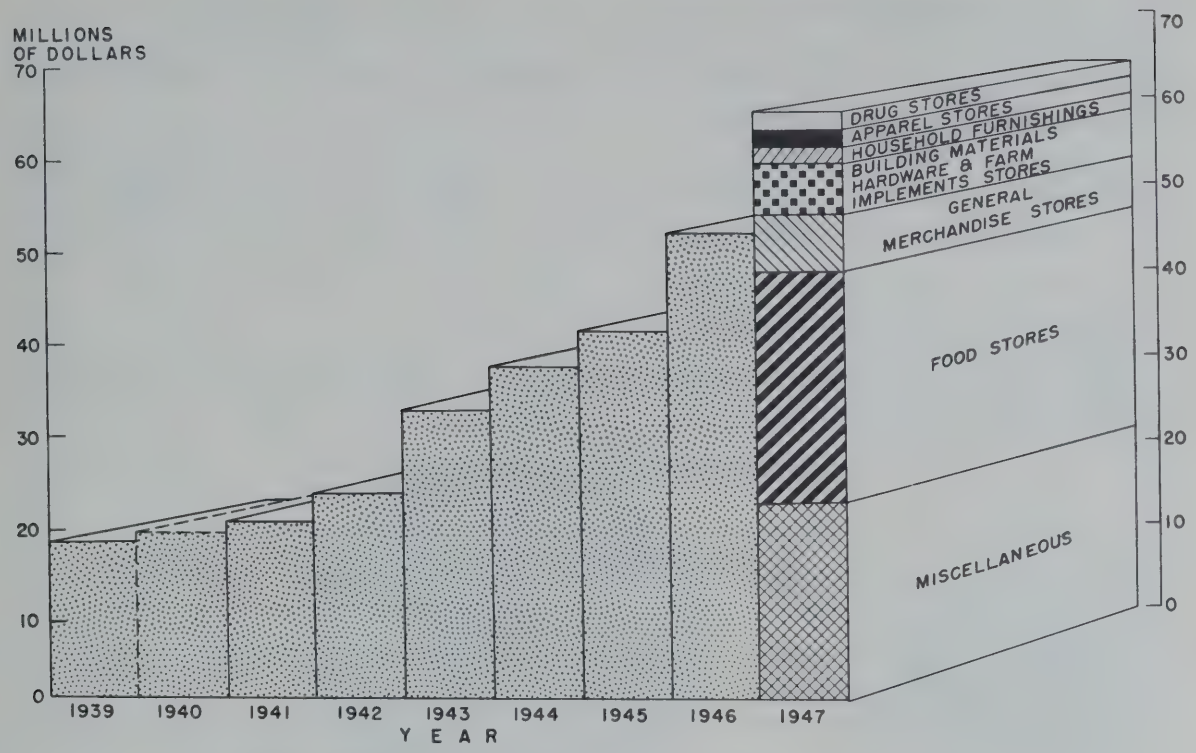


Fig. 7. Retail trade is probably the principal economic activity in Marin County today.

persons and reported sales of $3,809,000 during the year. The Department of Employment classifies 58 of its Marin County unemployment insurance accounts as wholesalers, a figure not greatly at variance with the 1939 census figure, but reports employment totaling 671 in mid-September, 1947.

Agriculture

Agriculture is probably second only to retail trade among the economic activities of Marin County. Although the farm population in 1945 was only 2,633—less than 4 percent of the total population of the county—the number of persons actually working on farms in the county is probably larger today than the number working in any other Marin County industry except retail trade.

There were 618 farms in the county in 1945, with an acreage totaling 247,393 and averaging 400.3, according to the Census of Agriculture. These farms were valued by their owners at $21,840,824, including equipment incompletely reported at a value of $1,098,970 and livestock and poultry valued at $4,749,374. The number of farms reported in the 1945 census was 10 less than the number reported in the 1940 census, but the acreage was 25,474 greater in the more recent report.[6]

[6] U. S. Department of Commerce, Bureau of the Census, *United States Census of Agriculture: 1945*, Vol. I, Part 33, p. 22. These data are based upon the Census Bureau definition of a farm, i.e., all the land on which some agricultural operations are performed by one person, either by his own labor alone or with the assistance of members of his household or hired employees, excluding any tract of land of less than three acres whose agricultural products in the preceding year were valued at less than $250.

Gross cash farm income in Marin County (exclusive of government payments and subsidies) has nearly tripled since 1940, according to the California Crop and Livestock Reporting Service. This agency reports the following cash incomes exclusive of government payments and subsidies:

1940	$5,100,000	1944	$10,370,000
1941	6,847,000	1945	11,053,000
1942	8,398,000	1946	13,038,000
1943	9,563,000	1947	14,012,000

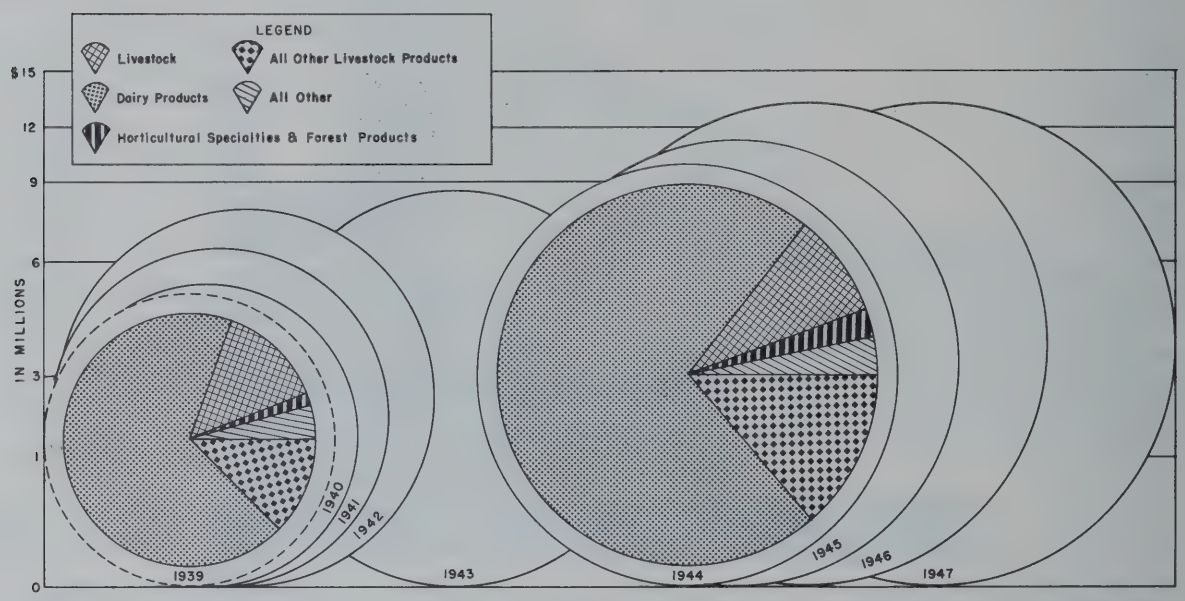


Fig. 8. Cash income of farmers, derived almost entirely from the sale of livestock and livestock products, has nearly tripled since 1940.

These are much larger figures than those reported in the Census of Agriculture, but the census gives us a good indication of the manner in which the totals are built up by sales of particular products. Livestock and livestock products comprised between 93 and 95 percent of the total income from sales of farm products reported to the Census Bureau in 1940 and 1945. Horticultural specialties—mainly nursery stock—comprised the next largest source of farm income in 1945, closely followed by field crops. Neither vegetable crops nor fruit and nut crops made a substantial contribution to the incomes of farms covered by the census. (See Table 9.)

The same emphasis of the livestock industry is found in the following farm acreage figures taken from the 1945 Census of Agriculture.

	Acres	*% of total*
Orchards and vineyards	434*	.2
Other harvested cropland	22,017	8.9
Crop failures	257	.1
Idle or fallow cropland	1,857	.8
Pasture land	184,934	74.7
Woodland not pastured	28,785	11.6
All other	9,109	3.7
	247,393	100.0

* The California Crop and Livestock Reporting Service reports a total of 877 acres of orchards and vineyards in 1945.

About three-fourths of the farm income from the sale of livestock and livestock products and 72 percent of the farm income from all sources in 1944 was attributable to dairy products. Sixty percent of the farms in the county have milk cows, and nearly 300 of them are commercial dairy farms. The total number of cows and heifers two years or more of age is a little over 30,000, and annual milk production exceeds 20 million gallons. The cheese industry, with five processing plants in the county, has been an important outlet for this production, but the great bulk of the Marin County milk is consumed in liquid form within the county and in San Francisco.

Poultry and poultry products follow dairy products as a principal source of farm income in Marin County. The 1945 Census of Agriculture reported a total of 280,849 chickens on 493 farms on January 1st and a total of 424,688 chickens raised in 1944, not including baby chicks sold for raising by others. Egg production in that year was 2,258,362 dozen. Total income reported from these sources was $1,157,267, or 14 percent of the total reported farm income.

Crops are of little importance in this county. Approximately two-thirds of the cropland raises hay or oats that are fed to animals without threshing, and oats of this type accounted for almost exactly half of the value of all farm crops produced in 1944 (including crops harvested for consumption on the farms). There are no outstanding truck crops in the county. Grapes, pears, and walnuts are the leading products of the county's vineyards and orchards, but the aggregate 1944 fruit and nut crop was valued at only $55,813 and produced a cash income of only $41,148.

Construction

Because Marin County is essentially a residential county, construction is of special importance in its economy. There were 1,094 residents of Marin County working in this industry on the 1940 census date—some no doubt in San Francisco rather than within the county of residence. Two thousand sixty-six employees of Marin County members of the industry were covered by unemployment insurance in mid-September, 1947.

The 1940 Census of Housing revealed that there were 15,338 residential structures containing 16,472 dwelling units in the county. Occupied dwelling units at that time numbered 13,576. With the present population of 86,300, at least 22,145 dwelling units are needed to achieve an equal ratio of occupied dwelling units to population, and 26,869 units are needed to achieve the 1940 ratio of total dwelling units to population. Whether the volume of new construction has met these goals is doubtful. It is true that the Federal Government was still providing 2,584 dwelling units in 1947 by means of a trailer court and four public housing projects. There has also been a large volume of private building, to which the available building permit data (see Table 13) will testify, but exactly how much there has been and what part of the total has been residential construction is not a matter of record. Extensive subdivision activity in 1946 and 1947 suggests that at least 2,000 new homes may have been constructed in the postwar years.

Nonresidential construction has been substantial both during and since the war. The cost of major war industrial facilities reported by the War Production Board

through June 30, 1945, was $17,621,000 most of which was accounted for by the ship yards at Sausalito. New construction and alterations in 1947 numbered between 2,500 and 3,000 throughout the county, and probably at least a thousand of these were commercial or other nonresidential projects.

Manufacturing

Although it is said that manufacturing overshadowed agriculture in Marin County during the war, the closing down of Marinship restored the prewar relationships between these segments of the economy.[7]

In 1939 there were only 54 establishments in the county large enough for inclusion in the Census of Manufactures. They employed 271 wage earners and an unreported number of salaried workers.[8] Their products were valued at $2,789,318. In mid-September, 1947, after the wartime expansion had subsided, there were 69 establishments large enough to qualify for unemployment insurance coverage, and they employed 678 insured workers, including salaried personnel.

The industry of Marin County is well diversified. Of the 69 manufacturing establishments reported by the Department of Employment, 11 are classified as producers of transportation equipment (boats and trailers), 10 as processors of food and kindred products, and nine as printing and publishing plants. The other 39 establishments were scattered among eight other classes. Among the larger plants are a brickyard, a publishing house, a manufacturer of furnaces, a planing mill, two of the dairy products plants, and two of the manufacturers of transportation equipment.

Mining, Forestry, and Fishing

The value of the mineral products of Marin County has only recently exceeded a half million dollars a year, and the growth in value has resulted more from price rises than from larger tonnages. In 1944, crushed rock was the leading product of this class, followed by mineral water, clay, and manganese ore.[9] Subsequent reports of the Division of Mines have added gravel to this list of mineral products, but manganese ore production at Novato has ceased since the restoration of trade with the Philippines. The county's two rock quarries, only one of which is active, are located at McNear Point and San Quentin; the clay pits are near a large brick factory at McNear Point; and a gravel pit is located at Point Reyes.

The total value of mineral production in the county is reported by the Division of Mines, without segregation, in the following amounts:

1939	$13,500	1944	$312,849
1940	151,800	1945	491,435
1941	186,322	1946	871,162
1942	229,269	1947	461,179
1943	280,119		

[7] *California Blue Book, 1946*, p. 574.

[8] Plants whose 1939 production was valued at less than $5,000 were not included. The Census of Population records 1,571 residents of the county who were working in manufacturing establishments, but many of the establishments were undoubtedly located in San Francisco.

[9] California State Chamber of Commerce, *Economic Survey Series, 1946-1947*, Report No. 40.

Three Marin County concerns classified as mining establishments were reporting to the Department of Employment in September, 1947, and their insured employees numbered only 66.

Forestry is hardly as important as mining in the county. Privately owned stands contained an estimated 214 million board feet of timber in 1945, and publicly owned stands contained 28 million feet, very little of which is available for commercial exploitation. Fifty-seven million feet of the privately owned timber were redwood, and 157 million feet were other species. Privately owned timber occupied 23,000 acres, and there were 10,000 acres of unstocked timberland in 1945.[10] One sawmill was operating in the county in the Spring of 1948.

Although fewer than a hundred residents of Marin County were reported to have been engaged in fishing in 1940, several of the important commercial fishing ports of the San Francisco region are located in this county. Fish landed at Point Reyes and McNear's Point provided 21 percent of the value of all commercial fish landings in the San Francisco region and 10 percent of all such landings in the State in 1946. Salmon valued at $223,300 was the principal variety taken, and crabs valued at $116,900 were next in importance. Shark, sole, eastern oysters, Pacific cultus, shrimp, abalone, sable fish, and sardines are among the other marketable fish landed at Marin County ports.

The total values of the commercial fish catch landed at identified Marin County ports in recent years have been as follows:[11]

1941	$252,300	1944	$599,500
1942	Not reported	1945	427,000
1943	$688,400	1946	474,900

Transportation

Rail transportation is provided in Marin County over 40 miles of main- and branch-line track by the Northwestern Pacific Railroad Company, a subsidiary of the Southern Pacific. With its southern terminus in Sausalito, this railroad operates through Larkspur, Corte Madera, and San Rafael to Santa Rosa, Ukiah and Eureka.

Highway transportation became of vastly greater importance to the county upon the opening of the Golden Gate Bridge in 1937. The Redwood Highway, U. S. 101, is the main artery running from the Golden Gate Bridge through San Rafael and thence north to Santa Rosa, Eureka, and Crescent City. State Highway Number 1 runs down the west coast to join U. S. 101 near Sausalito, and State Highway Number 37 connects U. S. 101 with Sonoma to the northeast and with other state highways which run to Vallejo and U. S. 40. There are several roads crossing the county from east to west between the two main north-south routes.

The total state highway mileage, including federal-aid highways, is 89 miles. There are an additional 364 miles of county roads and some 200 miles of city streets. A total of 28,517 resident automobiles, trucks, trailers, and other motor vehicles and many nonresident vehicles operated on these highways and streets in 1948.

[10] A. E. Wieslander and Herbert A. Jensen, *Forest Areas, Timber Volumes, and Vegetation Types in California*, pp. 27, 28, and 30.

[11] State of California, Department of Natural Resources, Bureau of Marine Fisheries, Fish Bulletins 59, 63, and 67.

In addition to Hamilton Air Force Base, there are three airports in the county. Registered aircraft number 53, of which perhaps 40 to 50 are in actual use.

Other Public Utilities

Pacific Gas and Electric Company serves the county with electricity and gas. The electricity is all generated outside the county, and the gas is piped in except for seasonal supplementation from a stand-by plant in San Rafael.

Pacific Telephone and Telegraph Company operates throughout the county except in the unincorporated community of Novato. The total number of stations at the end of 1948 was 23,292 for Pacific Telephone and Telegraph Company and 609 for the Utilities Company of Novato. One radio station, licensed for daytime broadcasting, is located at San Rafael; two overseas radio transmitters are located at Bolinas; and there are three overseas receiving stations at Point Reyes.

All of the incorporated cities are supplied with water by the Marin Municipal Water District. This district had 18,300 service connections on December 31, 1947. The only other publicly operated water supply systems are in Bolinas and Bolinas Beach. Dillon Beach, Inverness, Inverness Park, Lagunitas, Muir Beach, Novato, Olema, Point Reyes, Stinson Beach, and Tiburon are supplied by privately owned enterprises whose customers at the end of 1947 numbered 2,157 in all.

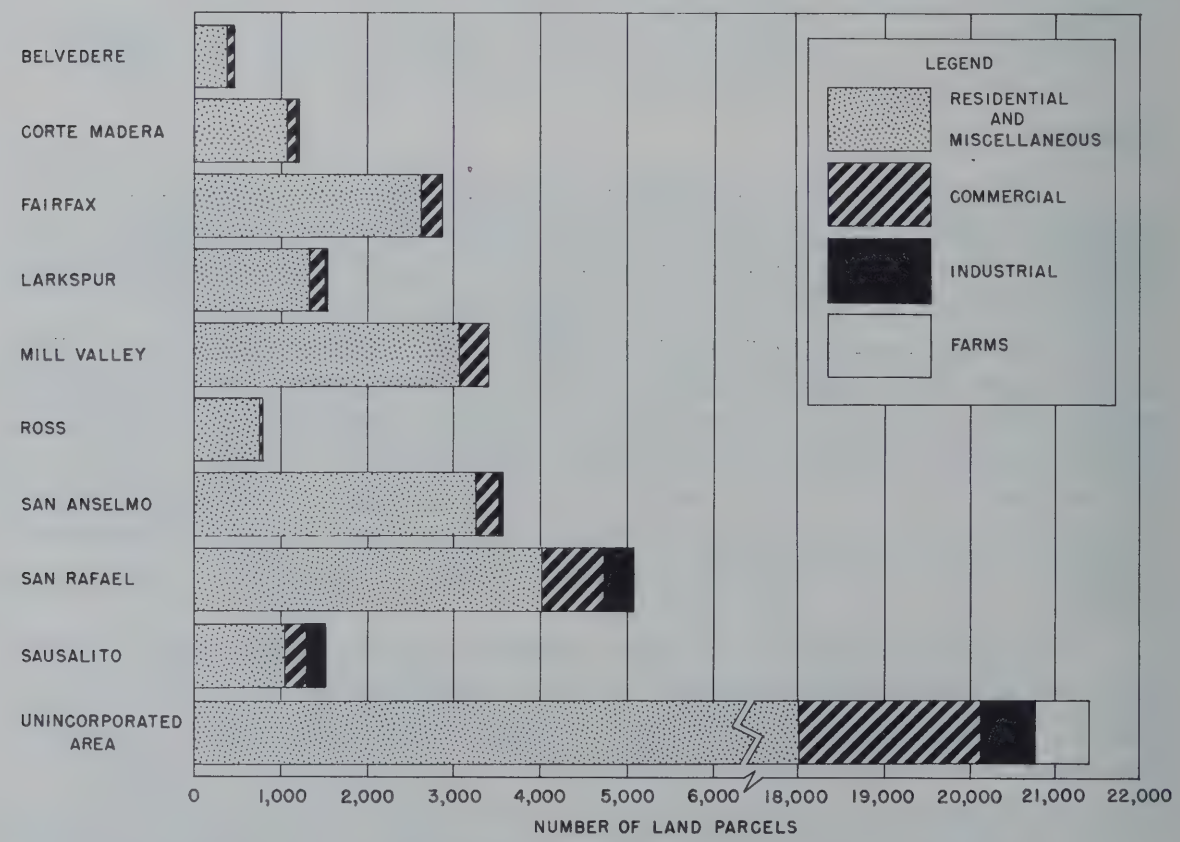


Fig. 9. Land parcels on the 1947 local assessment roll, numbering 41,641, were 18 percent more numerous than secured assessments.

III. THE VOLUME OF ASSESSMENT WORK

The volume of work in an assessor's office is determined, basically, by the aggregate of taxable resources in the county. But many other factors also affect the work load. The number of ownerships into which these resources are divided is one of the more obvious of these factors. Another is the frequency of ownership transfers. The extent to which transfers involve redefinitions of parcel boundaries has a marked effect upon the volume of mapping work and adds appreciably to the appraisal task. The *rate* at which property is being developed is important; a county which is being rapidly developed confronts the assessor with a much more difficult task than one which has, for the moment, an equal but relatively unchanging volume of taxable resources. Finally, the more heterogeneous the taxable resources of a county, the greater is the effective work load because there are fewer and smaller areas within which uniform or closely related value units may be applied.

Number of Assessments

If one were obliged to choose a single figure with which to compare the work loads in two assessors' offices, the number of assessments would probably be the obvious choice though not necessarily the best one.

The Marin County assessments on the 1947 local roll numbered 47,812, of which 35,209 were assessments of secured real property, 9,815 were assessments of secured personal property, and 2,788 were assessments of unsecured property. Over half of the secured real property assessments, 77 percent of the secured personal property assessments, and 59 percent of the unsecured assessments were in the cities. The detailed distribution of these totals among the 9 cities and 37 rural elementary school districts is shown in Table 10 in the appendix.

Number of Appraisals

The number of real property appraisals required of the Marin County Assessor's office is not exactly equal to the number of secured property assessments because of the practice in this county of frequently including more than one parcel in a single assessment. In fact, the 41,641 land parcels in the county were 18 percent more numerous than secured assessments in 1947. This larger and more significant total is also distributed among the cities and rural school districts in Table 10, with a further classification of parcels into those that are improved and those that are vacant.

Improved Parcels

Improved parcels listed on the 1947 local roll numbered 12,599 in cities and 6,507 outside cities—a total of 19,106. This total is an important test of the volume of appraisal work because, with modern valuation techniques, an improved parcel is

appraised as an integrated unit, with a subsequent division of the total into land and improvement components.

A comprehensive and accurate classification of these parcels according to dominant use is not possible on the basis of existing records. Rough estimates indicate, however, that they are divided somewhat as follows:

Use	*No. of parcels*	*Use*	*No. of parcels*
Larger hotels	22	Apartment houses	50
Larger office buildings	9	Farms	618
Service stations	168	Residences, miscellaneous, and unclassified	16,185
Other commercial uses inside cities	2,000		
Larger industrial plants	31		
Motels	23	Total	19,106

Land

The land appraisal work in the county assessor's office is represented by the division of total values [1] for the 19,106 improved parcels into land value and improvement value components and by the derivation of values for 22,535 vacant parcels. The actual or potential uses of these 41,641 parcels have been determined as well as may be by correlating tax maps with county zoning maps. This correlation produces an estimate of 4,250 commercial parcels, 1,216 industrial parcels, 618 farms, and 35,557 residential and other parcels. Approximately half of the totals in each category except farms are in the nine cities and the other half in the unincorporated part of the county. (See Table 11.) Needless to add, the farms are confined to the unincorporated area.

Improvements

It is estimated that there were 24,679 major improvements and 22,615 minor improvements on the 19,106 improved parcels listed on the 1947 local assessment roll and in five government housing projects. The cities contain 16,469 of the major improvements and 11,039 of the minor improvements, while the rural areas contain the remaining 8,210 major and 11,576 minor improvements.

Urban improvements are divided amount cities and among various uses in Table 12. Commercial and industrial uses, numbering 693 and 76, respectively, are far less than the number of urban parcels available for these uses, not only because of vacant parcels but also because areas zoned for commerce or industry are often currently used for residential or other purposes. The total number of major improvements in cities is nearly one-third greater than the number of improved parcels despite the classification of garages, sheds, fences, and other small structures requiring separate appraisals as minor, rather than major, improvements.

All of these figures are approximations based upon counts of improvements shown on fire insurance maps and records in city clerks' offices and on derived ratios of major improvements to improved parcels and of minor improvements to major improvements.

[1] For definitions of this and other technical terms, see the glossary in the appendix.

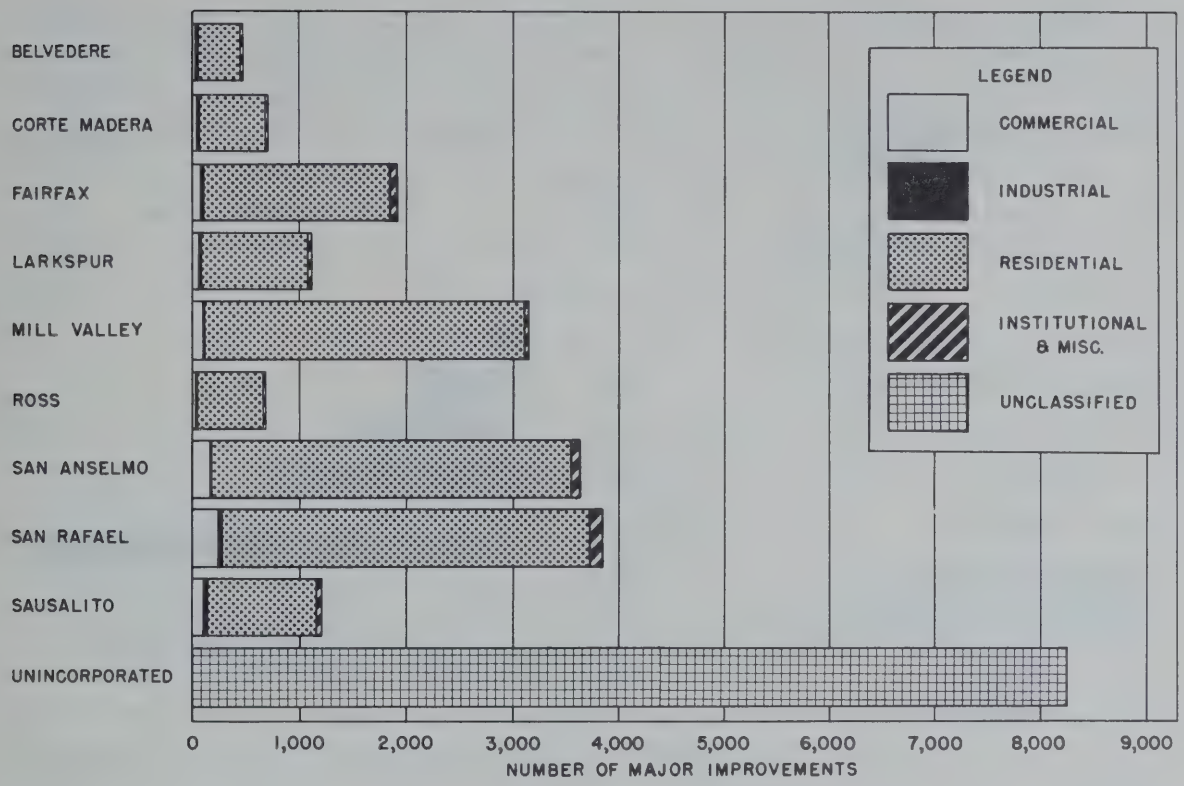


Fig. 10. It is estimated that there were 24,679 major improvements on the 19,106 improved parcels listed on the 1947 local roll and in federal housing projects.

Not shown on the assessment roll but nevertheless included in the foregoing totals are the federal housing projects on which payments in lieu of taxes are made. These payments are based upon appraisals made by the county assessor and therefore occasion much the same work in the assessor's office as a like volume of taxable property. In 1947 there were five such housing projects, located, respectively, at Marin City, Belvedere, Mill Valley, Sausalito, and Hamilton Air Force Base. The Mill Valley project is a trailer court with five shower and laundry buildings and 99 government-owned trailers. The other projects contained 853 residential buildings with 2,485 dwelling units in 1947.

Not all of the existing improvements will need to be inspected and appraised in detail each year, but all new construction requires comprehensive original appraisals. Analysis of building permit data (see Table 13) indicates that the assessor must accord this more extended consideration to some 3,000 new or altered structures each year. In addition, it is anticipated that about 750 field visits will be necessary for inspection of improvements to determine proper location, to investigate complaints, and to complete appraisals of buildings that were still under construction on the preceding lien date.

Personal Property

An examination of the personal property assessment records indicates that the 12,600 items on the 1947 rolls included about 1,256 business accounts and 11,347 farm

and residential accounts. The number of appraisals required is higher than the number of assessments, however, because some owners have personal property at more than one location and others have property that, upon appraisal, turns out to be nonassessable because of the householders' exemption. The total number of business locations in the

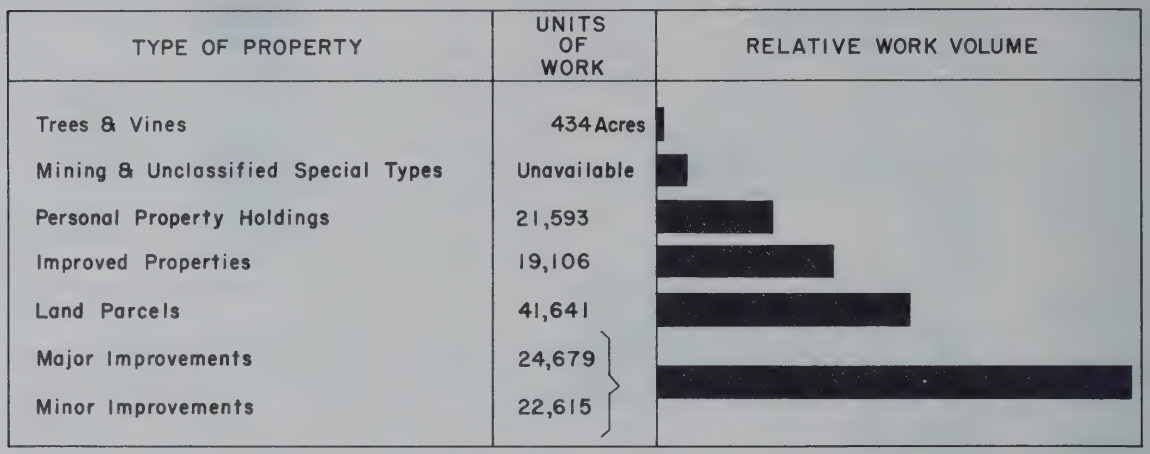


Fig. 11. Approximately 130,000 appraisals are required to prepare the Marin County local assessment roll.

county, judging by the number of concerns licensed under the Sales and Use Tax Law, is now in excess of 1,700 and perhaps as high as 2,000, while the total number of households, judging by current population estimates, is around 22,000. The 618 farms in the county are included among these households but also involve livestock and equipment appraisal work that is roughly comparable to that at an equal number of business locations.

The 1947 personal property assessments included 878 boats and 20 airplanes.

Number of Exemptions

Among the assessments on the local rolls are some properties that are wholly exempt from taxation and others that are partially exempt. The owners of such properties must file exemption claims somewhat comparable to the property statements which other taxpayers are directed to file. After verification of the claim, property values are listed on the assessment roll like the values of taxable properties, and the amounts of the exemptions are listed as negative items in a special column on the roll. In general, the processing of an exemption does not involve as much effort as a real property appraisal, but it approximates, at least in its clerical aspects, the work involved in making a personal property assessment.

The number of exemptions successfully claimed in Marin County in 1947 was 3,510, but by 1948 the number had increased to 4,424. The values exempted in the latter year totaled $4,870,670 and included 31 churches valued at $169,655, 2 colleges valued at $407,785, 2 orphanages valued at $234,825, 10 welfare properties valued at $122,660, and 4,379 veterans' properties valued at $3,935,745. Data for earlier years will be found in Table 14 in the appendix.

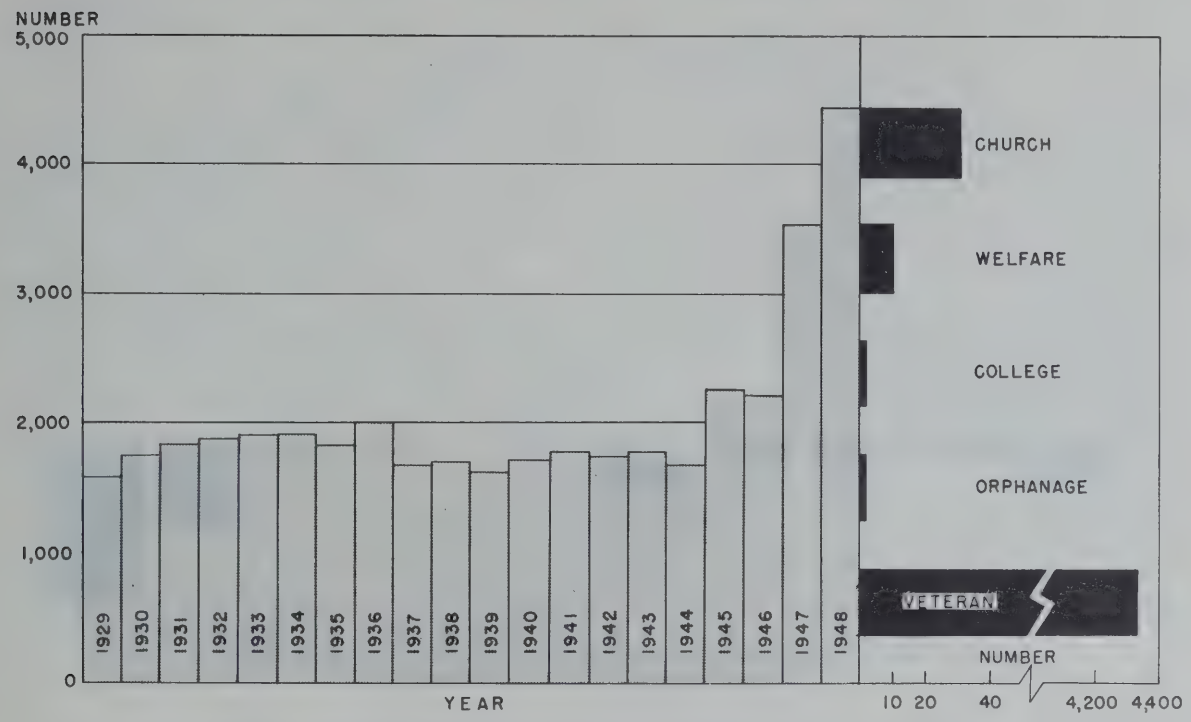


Fig. 12. Exemptions have more than doubled in number since World War II. Veterans' exemptions numbered more than 4,400 in 1948.

Mapping Work

The mapping work to be done in the Marin County Assessor's office is of two types. The first is the work of supplying the urgent need for a complete, unified set of office and field maps of the whole county. These maps, prepared in accordance with specifications of the Standards Committee of the California County Assessors Association and of this board, will number approximately 2,450.

After these maps have been completed, the mapping work will consist mainly of their maintenance. Generally speaking, the amount of such maintenance work hangs upon the number of new parcels arising from new subdivision activity and from ownership transfers involving divisions or combinations of parcels. This number, in turn, depends largely upon the cycle of real estate activity.

New subdivisions have been recorded in Marin County in all recent years, ranging from a low of 2 in 1945 to a high of 36 in 1947. The number of lots in new subdivisions has varied from 125 in 1939 to 1,493 in 1947 and has averaged 420 over the ten years preceding this survey. (See Table 15.) Over the same period, some 34,802 property transfers were recorded in the county, the number varying from 3,135 in 1942 to an estimated high of 4,584 in 1947. If one-third of these transfers involve changes in parcel boundaries, the indicated average number of map changes arising from this cause is 1,160 a year. Added to the average number of lots in new subdivisions, this indicates an annual work load of approximately 1,580 map changes.

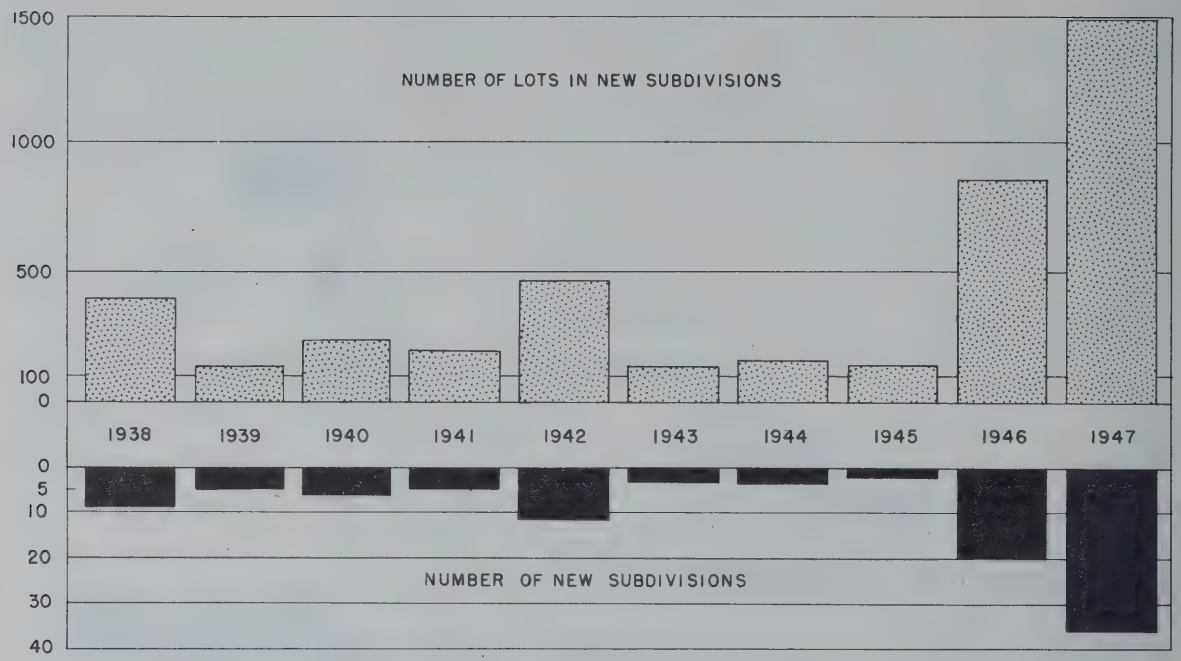


Fig. 13. New subdivisions have ranged from 2 to 36 and have produced an average of 420 new lots a year in the past ten years.

Clerical Work

Transfers of property are more significant as measures of clerical work volumes than of the volume of mapping work since all transfers occasion clerical work whether or not they involve boundary changes. Owners' names on various assessment records must be changed in all cases, and further clerical work is involved when property descriptions, parcel numbers, and appraisal records must be changed to reflect new parcel boundaries.

Other indicators of the clerical work load are the number of exemption claims filed and allowed, the number of property statements filed or prepared by the assessor on behalf of the property owner (a figure which would have been 37,997 in 1947 had filings been made by all who were named on the assessment roll), the number of appraisals made, the number of assessments inscribed on the roll, and the number of unsecured property tax bills and collections.

IV. RESPONSIBILITIES OF THE ASSESSOR

The responsibilities and duties of the Marin County Assessor are exacting and onerous. These responsibilities can be discharged and the duties performed efficiently and properly only by an official of high personal and technical qualifications. The assessor must have the administrative ability to organize, direct, and lead a permanent full-time staff of over a dozen persons, augmented for three or four months of the year by more than half as many seasonal employees. He must have a thorough knowledge of assessment law and procedures. And because the county is limited in economic resources, it will have to depend upon the assessor rather than highly specialized appraisers for the performance of the more difficult technical tasks involved in the preparation of an equalized assessment roll.

This section of our report is a brief description of the procedures, records, and personnel of an assessor's office. It will serve as an introduction to the following section, which describes existing assessment procedures and practices in Marin County, and as a basis for the recommendations with which the report is concluded.

Duties of the Assessor

The primary duties of the assessor are to locate, value, and list on an assessment roll all taxable property in the county. Space limitations preclude a detailed description of these tasks. In brief,

A. The location of property involves:
   (1) The preparation and maintenance of accurate, comprehensive land ownership maps;
   (2) An inventory of buildings and other improvements made initially by door-to-door canvass and maintained by examination of building permits and recanvassing areas in which building permit ordinances are not applicable or are not well enforced; and
   (3) The solicitation of property statements from taxpayers, as required by the Revenue and Taxation Code, and their verification with respect to personalty by door-to-door canvass and inspection of the properties.

B. The appraisal task (see Figure 14) involves:
   (1) The collection and analysis of real property sales, income, and replacement cost data;
   (2) The estimation of total values of selected parcels of real property from the sales and income data;
   (3) The establishment of land value bench marks by reference to (a) sales prices of unimproved land, (b) residual values derived by deducting replacement costs less normal depreciation of improvements from sales prices of parcels recently improved for their highest and best uses, and (c) residual land incomes of parcels improved for their highest and best use;

(4) The derivation of other land values by comparison with these bench marks, making at least some use of depth tables and other mechanical rules for urban land and classifications by soil type, topography, etc. for rural lands to facilitate the comparison;

(5) The derivation of values of structures by deducting land values from all available total values, and in other cases by consideration of replacement costs, normal depreciation, and extraordinary depreciation;

(6) The determination of commercial and industrial personal property, machinery, and equipment values by depreciating the replacement costs derived by trending the original costs disclosed in books of account or by reference to current price lists;

(7) The determination of farm personal property values by inspection and classification of property and reference to schedules of values for different classes; and

(8) The determination of household property values by inspection and by reference to the number of rooms and quality of the premises.

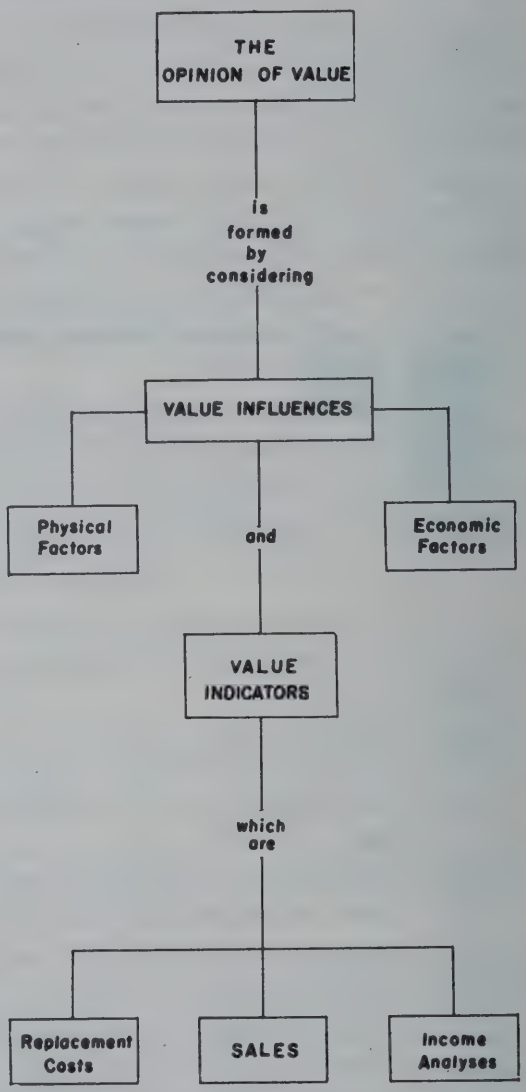


Fig. 14. Sound value judgments are based on systematically recorded facts.

C. The listing of properties and values on the assessment roll involves:

(1) The recording of accurate subdivision block and lot numbers, government survey descriptions, or metes and bounds descriptions of all parcels;

(2) The assignment of unique parcel numbers to all pieces of real property for use as legal descriptions on the assessment roll, as identification numbers on office records, and as file numbers for master property records, appraisal records, property statements, transfer records, and all other real property records;

(3) The compiling of up-to-date records of owners' names and addresses; and

(4) The transferring of owners' names and addresses, property descriptions, and values to the assessment roll sheets.

Assessment Records

In the performance of these tasks, certain basic records, alluded to above, are needed. These records are:

1. The master maps, showing legal survey data and parcel numbers;
2. The master property records, consisting of:
   (a) A permanent record of the parcel number and legal description of each real property on the secured roll and the tax rate area in which it is situated, and a multiple-year record of owners' names and addresses and values of land, improvements, secured personal property, and exemptions, and
   (b) A record of each assessee on the unsecured roll, showing his name and address, the tax rate area in which his property has its tax situs, and the value of the land, improvements, tangible personal property, exemptions, and solvent credits assessed to him as unsecured property;
3. The property statements, in which taxpayers annually declare their real and personal property ownerships;
4. The veterans' service records file, in which are kept the documents establishing a veteran's qualifications for the constitutional exemption;
5. The exemption affidavits by which veterans, churches, colleges, orphanages, and welfare organizations annually claim exemptions;
6. The real property appraisal records, which consist of:
   (a) Parcel maps carrying unit land values,
   (b) Another set of maps on which the location of improvements is shown,
   (c) Sheets carrying detailed descriptions, sketches, and replacement cost and depreciation computations for all major improvements, and
   (d) Sheets carrying descriptions of neighborhood characteristics, data on sizes and shapes of parcels, land appraisal computations, evidences of total parcel values, land values, improvement values, and total parcel values;
7. The personal property appraisal records, consisting mainly of the values of different classes of personal property that go to make up the total personal property values shown on the roll;
8. A property description index, which provides a cross-reference from the legal description of a parcel to the map on which it is delineated;
9. An ownership index, which provides a cross-reference from the real property owner's name to the parcel number and to the tax rate area in which the property has its situs;
10. An address index, which affords a cross-reference from a city, street, and street number address to a parcel number;
11. The abstracts of recorded instruments, by which the assessor's office keeps abreast of changes in recorded legal and beneficial ownerships of real property and secures information on sales prices and encumbrances;
12. The building permit notices, by which the cost estimators and appraisers are informed of new construction and alterations of old structures within areas in which building permit ordinances are enforced;

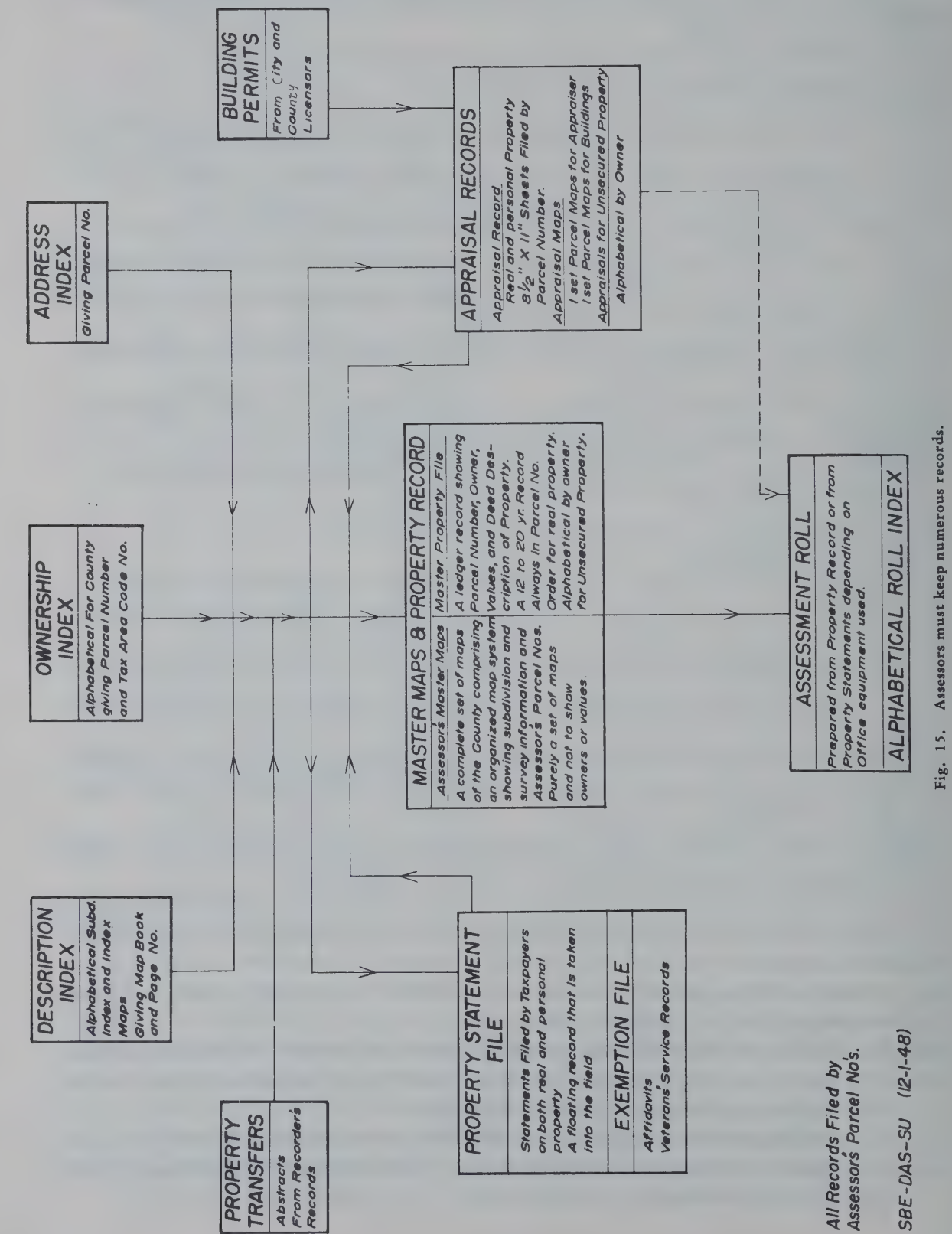

BUILDING PERMITS
From City and County Licensors
ADDRESS INDEX
Giving Parcel No.
APPRAISAL RECORDS
Appraisal Record
Real and personal Property
8½" X 11" Sheets Filed by Parcel Number.
Appraisal Maps
1 set Parcel Maps for Appraiser
1 set Parcel Maps for Buildings
Appraisals for Unsecured Property
Alphabetical by Owner
OWNERSHIP INDEX
Alphabetical For County giving Parcel Number and Tax Area Code No.
MASTER MAPS & PROPERTY RECORD
Assessor's Master Maps
A complete set of maps of the County comprising an organized map system showing subdivision and survey information and Assessor's Parcel Nos. Purely a set of maps and not to show owners or values.
Master Property File
A ledger record showing Parcel Number, Owner, Values, and Deed Description of Property.
A 12 to 20 yr. Record
Always in Parcel No. Order for real property. Alphabetical by owner for Unsecured Property.
DESCRIPTION INDEX
Alphabetical Subd. Index and Index Maps Giving Map Book and Page No.
PROPERTY TRANSFERS
Abstracts From Recorder's Records
PROPERTY STATEMENT FILE
Statements Filed by Taxpayers on both real and personal property
A floating record that is taken into the field
EXEMPTION FILE
Affidavits
Veterans' Service Records
ASSESSMENT ROLL
Prepared from Property Record or from Property Statements depending on Office equipment used.
ALPHABETICAL ROLL INDEX
All Records Filed by Assessor's Parcel Nos.
SBE-DAS-SU (12-1-48)

Fig. 15. Assessors must keep numerous records.

13. The assessment roll, on which are listed the names and addresses of owners, descriptions of real property, values of land, improvements, personalty, and solvent credits, and amounts of exemptions; and
14. The assessment roll index, which provides a cross-index from the name of an assessee to the parcel number for secured property and the roll volume and page numbers for unsecured property.

Figure 15 is a diagram which shows the interrelationships of many of these recommended records and something of their contents.

Personnel Requirements

The personnel requirements of an assessor's office are of four major types: managerial, appraisal, drafting, and clerical.

In very large offices, there is need for specialized managers who do not participate in any of the other functions. In small offices, the managers must devote part of their time, if not most of it, to appraisal work or other of the tasks essential to the completion of an assessment roll. Strictly managerial tasks include supervision of personnel, establishment of major policies with respect to office and field procedures, planning and scheduling of major operations, and handling of public relations.

The appraisers, who should account for the major part of the salaries and wages of the office, have the difficult job of identifying and appraising all items of taxable property and certain items of exempt property at a uniform percentage of their respective full cash values. The major tasks which they perform have been outlined above.

The drafting personnel, once an adequate set of property ownership maps has been acquired, needs to be numerous enough to delineate new parcel lines occasioned by new subdivisions and parcel "cuts"; to locate on the maps transferred parcels identified in the deeds by means of complicated metes and bounds descriptions; to enlarge maps whose scale has become inadequate by reason of increases in the number of parcels within the area; to prepare outline maps on which to record soil data, unit front-foot values, property income data, and other information used in real property appraisals; and to do miscellaneous drafting work on forms and other records.

The clerical workers must compute building areas (or volumes) and extend building replacement costs at the rates per square (or cubic) foot selected by the cost estimators; apply designated "percent good" factors; compute land values after unit values have been assigned by the appraisers; maintain the ownership index, master property records, and property statements by processing transcripts of recorded deed abstracts; mail and receive property statements and exemption applications; secure building permit records and pull old appraisal record sheets and head up new ones for use by the cost estimators and appraisers; record on the appraisal record sheets sales data transcribed from deeds, deduced from federal revenue stamps, or secured from grantors or grantees; transfer appraised values from the appraisal record cards and property statements to the master property records; write the assessment roll and the assessment roll index; provide information to persons calling at the office; handle correspondence; and keep all of the files in proper order.

V. ASSESSMENT PROCEDURES IN MARIN COUNTY

The foregoing description of assessment procedures, records, and personnel has general application throughout the State but is not accurately descriptive of practices in any one of the 58 county assessors' offices. It is therefore necessary to examine the particular characteristics of the Marin County office before offering recommendations "as to what may be required to afford the most efficient assessment of property for tax purposes." This description relates mainly to the situation existing in the spring of 1948.

Organization and Personnel

At the time this survey was conducted, there were 24 persons, in addition to the assessor, employed in the Marin County Assessor's office. Eight of these employees worked full-time at salaries ranging from $175 a month to $325 a month, and 16 were part-time or seasonal workers who were employed at hourly or daily rates ranging from $7 to $15 a day. The assessor's salary was $529.17. The total amount expended on salaries and wages in the 1947-48 Fiscal Year was $48,146. Since that date, the lowest of the full-time employee salaries has been raised to $200, and all other full-time salaries except the assessor's have been raised $20 a month. These raises, together with the creation of five full-time field deputy (appraiser) positions with salaries of $250 and $275, were chiefly responsible for an increase in budgeted salaries and wages to $69,340 in the 1948-49 Fiscal Year. (See Table 16.)

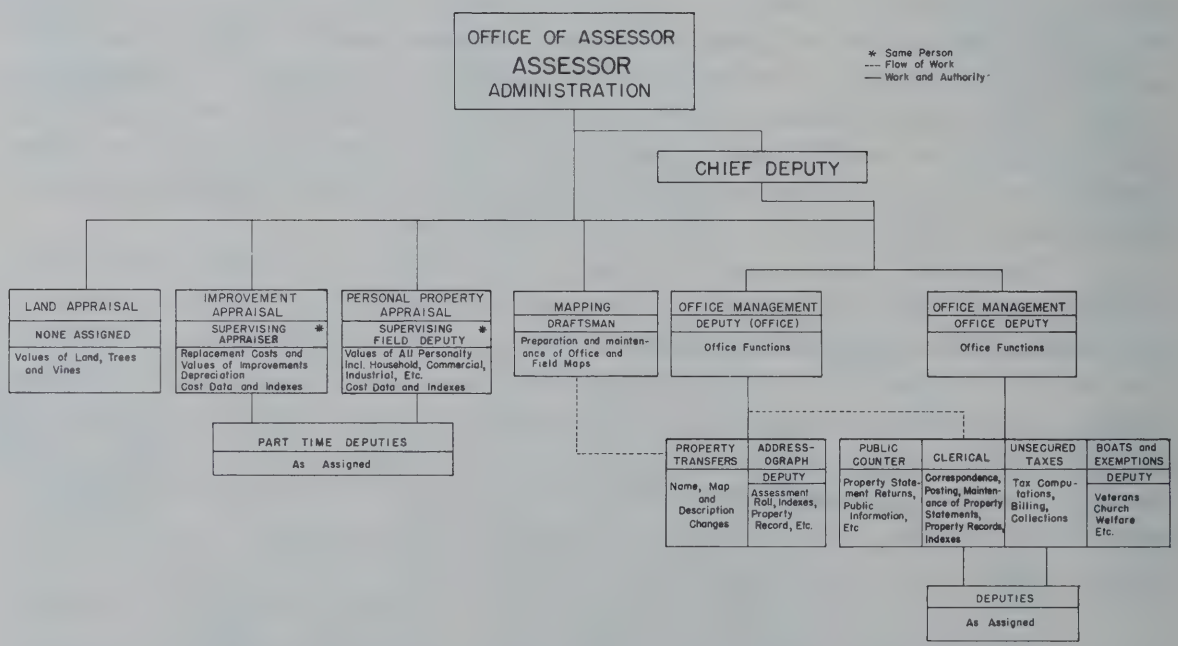


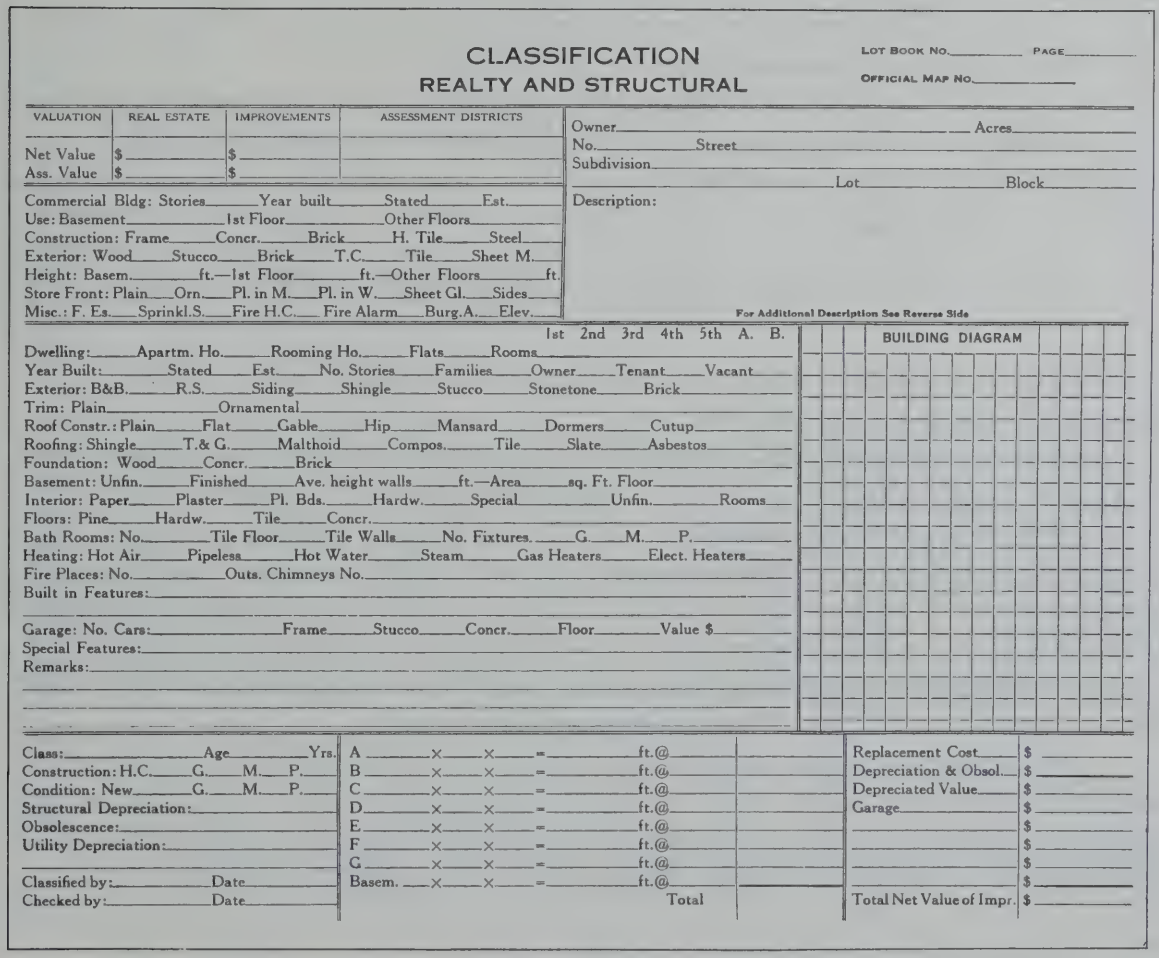
Fig. 16. In the spring of 1948, there were eight full-time and 16 seasonal or part-time employees, in addition to the assessor, with most of the full-time employees assigned to clerical functions and most of the seasonal employees assigned to appraisal work.

The organization of this personnel in the spring of 1948 is illustrated in Figure 16. The chief deputy served as office manager, in which capacity he supervised the six full-time and two seasonal office deputies. The map draftsmen and the appraisers worked under the direction of the assessor, or in his absence the chief deputy. A supervising field deputy was in charge of the appraisal program, which was conducted with the help of 11 seasonal deputies and a special appraiser who was hired for a short time to value boats.

Five of the field deputies were at that time assigned to the urban building appraisal work occasioned by new structures and alterations, three to urban personal property appraisals, and three to rural building and personal property appraisals. Land appraisal work, though not under way at that time, had been performed at other times by the assessor, the supervising field deputy, and occasionally the chief deputy.

Appraisal Procedures and Records

Appraisal data for most buildings are recorded on one or the other of the forms illustrated in Figures 17 and 18. The first of these forms was installed in 1929-30, when the county was revalued under contract with a private appraisal firm. The second was



CLASSIFICATION
REALTY AND STRUCTURAL

Lot Book No._____ Page_____
Official Map No._____

VALUATION	REAL ESTATE	IMPROVEMENTS	ASSESSMENT DISTRICTS
Net Value	$	$	
Ass. Value	$	$	

Owner_____ Acres_____
No._____ Street_____
Subdivision_____
Lot_____ Block_____
Description:

Commercial Bldg: Stories_____ Year built_____ Stated_____ Est._____
Use: Basement_____ 1st Floor_____ Other Floors_____
Construction: Frame_____ Concr._____ Brick_____ H. Tile_____ Steel_____
Exterior: Wood_____ Stucco_____ Brick_____ T.C._____ Tile_____ Sheet M._____
Height: Basem._____ ft.—1st Floor_____ ft.—Other Floors_____ ft.
Store Front: Plain_____ Orn._____ Pl. in M._____ Pl. in W._____ Sheet Gl._____ Sides_____
Misc.: F. Es._____ Sprinkl.S._____ Fire H.C._____ Fire Alarm_____ Burg.A._____ Elev._____

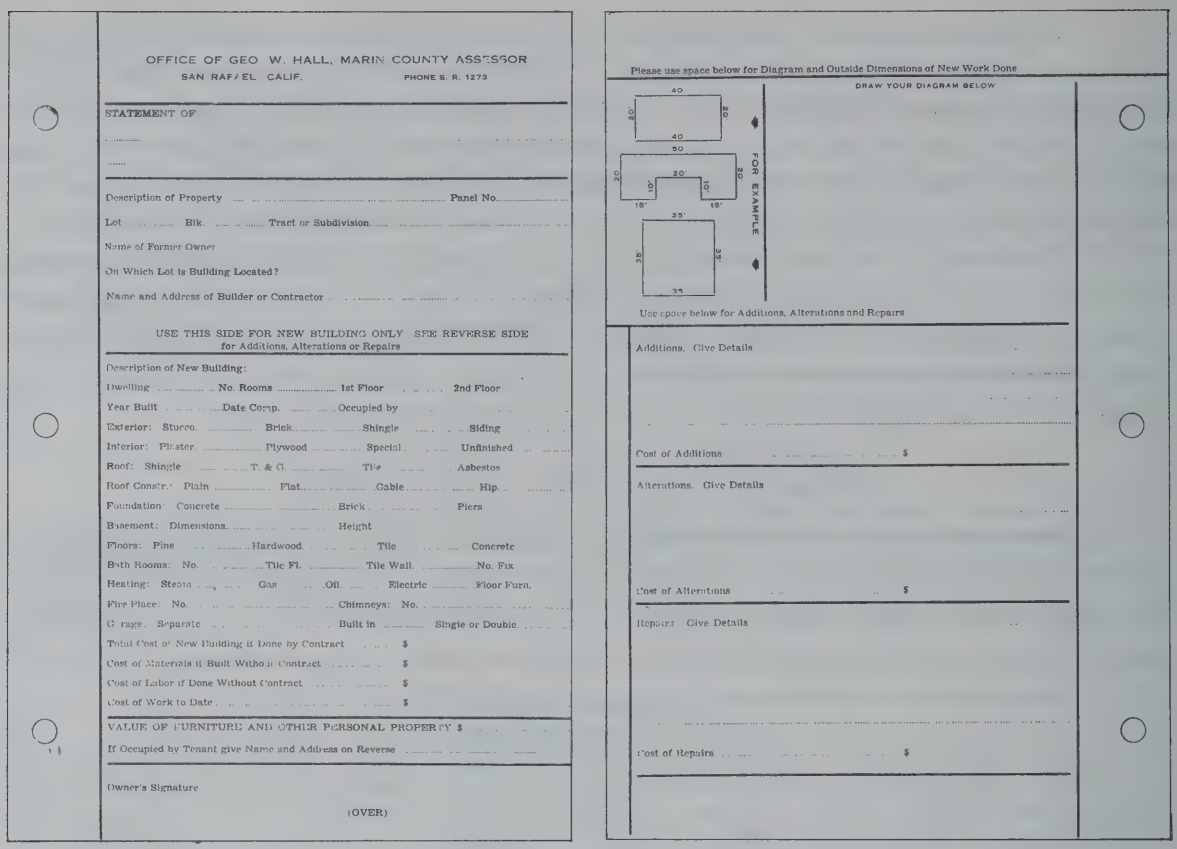
For Additional Description See Reverse Side

	1st	2nd	3rd	4th	5th	A.	B.
Dwelling:	Apartm. Ho.		Rooming Ho.		Flats		Rooms
Year Built:	Stated	Est.	No. Stories		Families	Owner	Tenant Vacant
Exterior: B&B.	R.S.	Siding	Shingle	Stucco	Stonetone	Brick	
Trim: Plain	Ornamental						
Roof Constr.: Plain	Flat	Gable	Hip	Mansard	Dormers	Cutup	
Roofing: Shingle	T.& G.	Malthoid	Compos.	Tile	Slate	Asbestos	
Foundation: Wood	Concr.	Brick					
Basement: Unfin.	Finished	Ave. height walls	ft.—Area	sq. Ft. Floor			
Interior: Paper	Plaster	Pl. Bds.	Hardw.	Special	Unfin.	Rooms	
Floors: Pine	Hardw.	Tile	Concr.				
Bath Rooms: No.	Tile Floor	Tile Walls	No. Fixtures.	G.	M.	P.	
Heating: Hot Air	Pipeless	Hot Water	Steam	Gas Heaters	Elect. Heaters		
Fire Places: No.	Outs. Chimneys No.						
Built in Features:							
Garage: No. Cars:	Frame	Stucco	Concr.	Floor	Value $		
Special Features:							
Remarks:							

BUILDING DIAGRAM

Class: Age Yrs.	A ×× = ft.@		Replacement Cost $
Construction: H.C. G. M. P.	B ×× = ft.@		Depreciation & Obsol. $
Condition: New G. M. P.	C ×× = ft.@		Depreciated Value $
Structural Depreciation:	D ×× = ft.@		Garage $
Obsolescence:	E ×× = ft.@		$
Utility Depreciation:	F ×× = ft.@		$
	G ×× = ft.@		$
Classified by: Date	Basem. ×× = ft.@		$
Checked by: Date	Total		Total Net Value of Impr. $

Fig. 17. Properties in existence twenty years ago are described on this appraisal record form. (Actual size 8½″ x 12½″.)



OFFICE OF GEO. W. HALL, MARIN COUNTY ASSESSOR
SAN RAFAEL CALIF. PHONE S. R. 1273

STATEMENT OF

Description of Property ..... Panel No.
Lot ..... Blk. ..... Tract or Subdivision.
Name of Former Owner
On Which Lot is Building Located?
Name and Address of Builder or Contractor

USE THIS SIDE FOR NEW BUILDING ONLY SEE REVERSE SIDE
for Additions, Alterations or Repairs

Description of New Building:
Dwelling ..... No. Rooms ..... 1st Floor ..... 2nd Floor
Year Built ..... Date Comp. ..... Occupied by
Exterior: Stucco ..... Brick ..... Shingle ..... Siding
Interior: Plaster ..... Plywood ..... Special ..... Unfinished
Roof: Shingle ..... T. & G. ..... Tile ..... Asbestos
Roof Constr.: Plain ..... Flat ..... Gable ..... Hip
Foundation: Concrete ..... Brick ..... Piers
Basement: Dimensions ..... Height
Floors: Pine ..... Hardwood ..... Tile ..... Concrete
Bath Rooms: No. ..... Tile Fl. ..... Tile Wall ..... No. Fix
Heating: Steam ..... Gas ..... Oil ..... Electric ..... Floor Furn.
Fire Place: No. ..... Chimneys: No.
Garage: Separate ..... Built in ..... Single or Double
Total Cost of New Building if Done by Contract $
Cost of Materials if Built Without Contract $
Cost of Labor if Done Without Contract $
Cost of Work to Date $

VALUE OF FURNITURE AND OTHER PERSONAL PROPERTY $
If Occupied by Tenant give Name and Address on Reverse

Owner's Signature

(OVER)

FRONT

Please use space below for Diagram and Outside Dimensions of New Work Done

DRAW YOUR DIAGRAM BELOW

Use space below for Additions, Alterations and Repairs

Additions. Give Details

Cost of Additions $

Alterations. Give Details

Cost of Alterations $

Repairs. Give Details

Cost of Repairs $

BACK

Fig. 18. After a lapse of ten years, a second form was adopted for building records. (Actual size 6½" x 9½".)

introduced about a decade later. Buildings constructed between these two dates are not represented among the appraisal records.

Building permit records in the office of the city and county officials issuing permits are examined each year to identify new construction and major alterations of old structures. Information from this source is used to head up new building appraisal record forms or to flag old records. During the war, when personnel was utterly inadequate, the forms were mailed to property owners for correction and for addition of information not shown on the permits. More recently, the field deputies have gathered the data and computed building areas, after which the supervising field deputy has estimated the values that are entered on the "panel" cards described subsequently.

The building appraisal records are numbered chronologically for reference purposes and filed numerically in loose-leaf binders. Location of a particular record is accomplished by means of an index card bearing the name of the owner and the serial number of the appraisal record, which is filed alphabetically by the owner's name.

Land appraisal work since the 1929-30 revaluation has been confined for the most part to new subdivisions and parcels whose boundaries have been redefined. Values have been entered on the "panel" cards without the use of intermediate appraisal records.

Personal property assessments have been based mainly upon the property statements received from taxpayers. These statements are made on three different forms, one of which is illustrated in Figure 19. The commercial personal property form is delivered to taxpayers by field deputies and is either filled out in the deputies' presence or mailed to the assessor. It is a four-year form with various classes of personal property listed in the first column and values in each of the remaining columns. The householders' property statement forms (Figure 19) have space for listing real as well as personal property. They are mailed to tenants each year and to home owners as they acquire their homes and are generally returned by mail or in person. The farm personal property statement forms, containing a list of principal types of farm personalty with columns for numbers and values, are delivered by field deputies and usually completed in their presence. Values are transcribed from the statements to the "panel" cards or unsecured property record cards and eventually to the assessment roll.

Completed property statements are grouped by cities and rural school districts. The statements for each of the large cities are sorted by street name and number, and other statements are arranged alphabetically by owners' names. They are then filed in ring binders, where they are kept for one or two years before being placed in storage.

Special procedures have been employed in assessing boats. For each boat reported to have its tax situs in Marin County, a 4 by 6 inch card record is prepared in duplicate, one copy of which is filed by assessor's number, the other by owner's name. A detailed appraisal record is kept for larger vessels. The technical appraisal work is done on a consulting basis by the principal marine appraiser in the San Francisco Assessor's office.

Property Ownership Maps and Records

Property ownership maps covering all parts of the county are available for office use. They vary in size from 18 by 27 inches to 23 by 60 inches. Most of them, including all but a few city maps, are bound in 22 books; others are filed as loose sheets in a four-drawer cabinet or hung in a large steel cabinet. The scale for most urban maps is either 50 or 100 feet to the inch, and the rural maps range up to 1,320 feet to the inch. Most of the rural maps show the acreage of parcels in pencil. However, dimensions and bearings are frequently omitted on both rural and urban maps. Some of the maps are old, brittle, badly cracked "hard" copies. These maps are occasionally taken into the field, but the usual procedure is to make rough tracings for field use.

The central record of real property ownership is a file of five- by eight-inch "panel" cards of the type illustrated in Figure 20.

In the large blank space on the left of the card the name of the property owner, his address and the legal description of the property are printed by means of an address

MARIN COUNTY ASSESSMENT BLANK

School District..... Date....., 19.....

F. B.....Page.....

PROPERTY STATEMENT AS OF 12 NOON ON THE FIRST MONDAY OF MARCH, 19.....

Value of Land	Value of Buildings

DESCRIPTION OF PERSONAL PROPERTY	VALUE Dollars Only
Household Furniture	
Musical Instruments	
Libraries	
Store and Office Fixtures	
Merchandise	
Consigned Goods	
Machinery	
Arks	
Boats	
Imps. on Lands of	
Other Personal Property	
Money and Solvent Credits	
Total	

Fig. 19. Property statements are mailed to tenants each year and to homeowners when they acquire their homes. (Actual size 6½" x 9¼".)

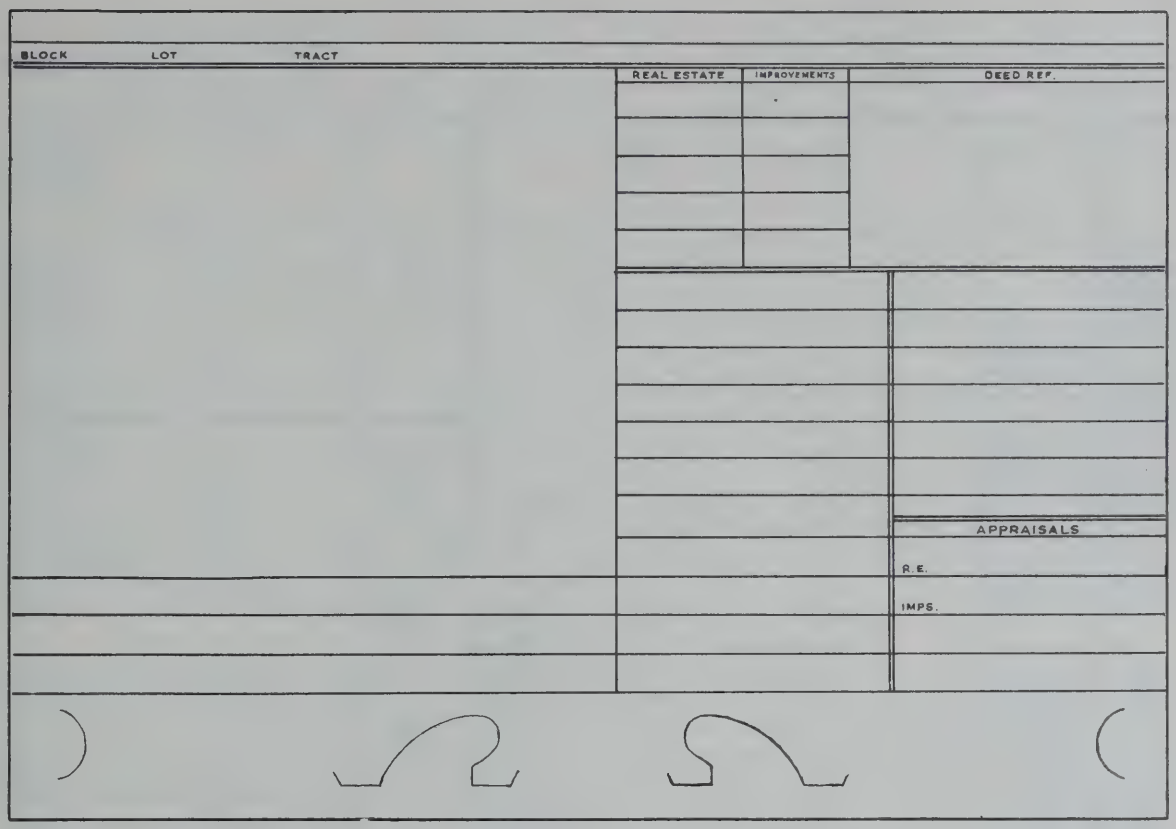


Fig. 20. "Panel" cards are used as the central real property ownership record. (Actual size 5″ x 7¼″.)

stencil.[1] Real property values are entered by hand in the columns headed "Real Estate" and "Improvements." Secured personal property assessed values are carried, with some detail by type of personalty, below the land and improvement values, and are erased each year (or as frequently as necessary) so that they may be replaced with the new values. The amount of the internal revenue stamp on the last transfer of the real estate and the map book volume and page numbers appear below the personal property values.

These cards are arranged on panels, 24 cards to the panel, by means of metal slides engaging the cuts near the center of the card's lower edge. Each panel is half as wide as a legal-size file drawer, so that two panels can be filed side by side across a drawer. Each pair of panels is separated from the next pair by a heavy cardboard divider on which the panel numbers are inscribed. When reference is made to a card, the panel is withdrawn from the file and the other cards on the panel are moved along the metal slide to bring the desired card into view.

The panels are grouped by cities and elementary school districts, with a subgrouping by tax rate areas. Within a subgroup, panels covering subdivided land are arranged alphabetically by names of subdivision and numerically by block and lot numbers, and panels covering unsubdivided land are arranged in random order.

[1] Most descriptions are subdivision names and block and lot numbers. Unsubdivided property is often described in terms of bounding ownerships. On infrequent occasions, long metes and bounds descriptions necessitate the use of a supplement which is attached to the panel card.

CITY OF
SAN ANSELMO

FORM OF ASSESSMENT ROLL PRESCRIBED BY

ASSESSMENT ROLL OF PROPERTY IN THE

PROPERTY ASSESSED PURSUANT TO

In this Assessment Roll the following Abbreviations are used for words set opposite to them:

N.—North	$—Dollars	N. W.—Northwest	Sur.—Survey
S.—South	Cts.—Cents	S. W.—Southwest	Add.—Addition
E.—East	Cor.—Corner	N. E.—Northeast	Hmstd.—Homestead
W.—West	St.—Street	S. E.—Southeast	P. R.—Possessory Right
Ft.—Feet	Ave.—Avenue	Imp.—Improvements	Twp.—Township
No.—Number	Th.—Thence	Sub.—Subdivision	Gvt.—Government
Mt. D.—Meridian Mount Diablo		Sec.—Section	Chs.—Chains

Number of Assessment	OWNER'S NAME AND POST OFFICE ADDRESS (If Known) DESCRIPTION OF PROPERTY	1 LAND Cash Value of Real Estate Except Improvements	2 IMPROVEMENTS Cash Value of Improvements	3 PERSONAL PROPERTY Cash Value of Personal Property Other Than Intangibles	4 EXEMPTIONS Deductions on Account of Sections 1¾, 1½, 1½a and 1a Article XIII of the Constitution: Veterans	Church Orphanage and College	5 TOTAL Taxable Value after Deductions—Changes by County Board of Equalization to be made in Red Ink	6 EQUALIZED VALUE Pursuant to Action by the State Board of Equalization	7 SOLVENT CREDITS Actual Value of Solvent Credits	
		$	$	$	$	$	$	$	$	

THE STATE BOARD OF EQUALIZATION

COUNTY OF MARIN, CALIFORNIA, 1945

CONSTITUTIONAL AND STATUTORY PROVISIONS CODE

	Number of Assessment	Tax on Solvent Credits and Money $	cts.	STATE AND COUNTY TAX $	cts.	First Installment Tax on Personal Property and Half of Real Estate $	cts.	6% Added $	cts.	First Installment When Paid	Second Installment Remainder on Real Estate $	cts.	Second Installment When Paid	REMARKS

Fig. 21. The secured assessment roll is written with the aid of addressing equipment and a bookkeeping machine. (Actual size 15¾″ x 21″.)

A real property ownership index is prepared by imprinting all address stencils on three- by five-inch cards. A numbering machine is then used to inscribe the appropriate panel number on each card. The index cards are then alphabetized by owners' names and filed in a thirty-drawer steel cabinet. There were 35,209 cards in the ownership index in 1947.

Transfers of ownership are identified by means of carbon copies of the county recorder's records of deeds and other instruments actually transferring title. The amounts of internal revenue stamps attached to the original records are indicated on these carbon copies. When a transfer record is received in the assessor's office, it is identified in the ownership index by name of grantor, and the panel number is transcribed to it from the index card. The panel is then pulled, and the new ownership is recorded by hand if no change in property lines is involved. If there is a change in property lines, the record is sent to the draftsman, who changes the appropriate map and writes the new descriptions on temporary panel cards of a different color for use until new address stencils have been embossed and permanent panel cards prepared. The transfer record is then filed in panel number sequence for a period of a year, after which it is destroyed.

Other property record indexes that are used in the Marin County Assessor's office include (1) a loose-leaf subdivision index showing, in alphabetical order, the name of the tract followed by the name of the city, the map book volume and page numbers (if the map is bound), and the location of the map in the office; (2) a visible index frame book in which the subdivisions are cross-referenced to the panel files; and (3) the assessment roll index described below. Slightly out-of-date insurance maps, which afford only partial coverage of the cities and no rural coverage, are used to identify parcels when only the city and street name and number are known.

Assessment Rolls and Roll Indexes

The 1947 assessment roll consisted of 19 volumes of locally assessed secured property, one volume of state-assessed property, and one volume of unsecured property. The volumes are 21½ by 16½ inches in size and average about 200 double-folio pages to a volume. The local secured roll sheet is illustrated in Figure 21.

Names, addresses, and real property descriptions are written on the secured roll sheets by addressing machine, after which assessed values are transcribed from the panel cards by bookkeeping machine. The roll is written in the same order in which address plates and "panel" cards are filed, which is basically a geographical arrangement.

The preliminary unsecured roll consists of entries on three different types of cards, one of which is illustrated in Figure 22. The card illustrated is used for recording unsecured farm properties. A second card, different in color but identical in form except for a totally blank "flap," is used for commercial and industrial holdings. The third is used for household properties. Two of the three files are flat visible index files; the third is an ordinary vertical card file. All cards are filed alphabetically by name of assessee after segregation by cities and rural elementary school districts.

	1948	1949	1950	1951	1952	1953	1954	1955
BULLS								
COWS								
HEIFERS								
CALVES								
DRY COWS								
BEEF CATTLE								
HORSES								
HOGS								
SHEEP								
POULTRY								
DAIRY FIXTURES								
FARMING UTENSILS								
MACHINERY								
TRACTORS								

	FURNITURE	FIXTURES	MERCHANDISE	EQUIPMENT	MACHINERY	IMPROVEMENTS ON LANDS	CONS. GOODS	SOLVENT CREDITS
1948								
1949								
1950								
1951								
1952								
1953								
1954								
1955								

	RATE	VALUE	EXEMPTION	TOTAL VALUE	TAX	DATE PAID	RECEIPT NUMBER
1948							
1949							
1950							
1951							
1952							
1953							
1954							
1955							

NAME ADDRESS TAX AREA SM SF BILL FN PAID

Fig. 22. The preliminary unsecured roll consists of entries on cards, many of which are housed in visible filing cabinets. (Actual size 8″ x 8¼″ with flap opened; 5″ x 8″ with flap closed.)

The final unsecured roll is written in chronological order as taxes are paid and is not completed until the first Monday of March following the assessment date. If unsecured taxes are tendered after the closing of the assessment roll, they are written on the roll that is then current, with appropriate pencilled notations concerning the year to which they apply and the tax rate then applicable.

The secured assessment roll index is typed on 13½ by 16½ inch sheets from the ownership index cards. The unsecured roll index is partly typewritten and partly handwritten and is interfiled with the secured roll index following the appropriate alpha-

betical sections of the latter index. The one copy of this index is kept in the tax collector's office.

Exemption Claims

Exemption affidavit forms are mailed early in the assessment season to claimants of record, and most of them are returned by mail. After entry of values on the panel cards or unsecured property cards, the institutional exemption claims are filed in manila folders, and the veterans' affidavits, arranged alphabetically, are bound in big canvas-covered books.

All persons claiming veterans' exemptions for the first time are required to sign office record cards showing their names and addresses, dates of military service, real property descriptions, and certain other details. Two types of cards are used, one of which is filed vertically, the other in visible index filing equipment. The latter card has space for inserting values of property of different kinds both inside and outside the county.

Collection of Unsecured Taxes

As unsecured assessments are made, assessees are notified by mail. If need be, second and final notices, with appropriate rubber stamp impressions, are issued on the same form. The final notice, going out shortly before September 1, indicates that an eight percent penalty attaches on that date.

About half of the receipts of unsecured taxes come in by mail; the other half are received by the chief deputy or one of the office deputies operating out of a single cash drawer. Daily deposits are made in a bank in return for cashier's checks which are deposited with the county treasurer. Collections are balanced monthly; receipt books are surrendered and full accounting made to the auditor on the first Monday in July; and final settlement on a given year's roll is made on the first Monday of the following March.

Office Layout and Equipment

At the time this survey was conducted, the assessor's office occupied a rectangular area approximately 17 by 56 feet in size in the county courthouse. The 952 square feet of floor space was totally inadequate, particularly after commencement of a revaluation program that will be mentioned subsequently. The office was badly crowded. There was room neither for proper accommodation of the public nor for efficient work by the employees. Taxpayers frequently invaded the working space in search of information from the assessor's records, thus interrupting the normal flow of work. The office was noisy, especially when the addressing equipment was in use. Filing and map storage space and map drafting and calculating machine equipment were notably inadequate. It was partly for these reasons and partly because the court house was undergoing major repairs that the assessor was moved to temporary quarters late in 1948.

The office has no cars assigned to it, and the county does not operate a car pool. Privately owned cars, for which the county pays six cents a mile, are used by the assessor and his field deputies.

The Assessor's Budget

Information has already been presented concerning appropriations for salaries and wages in the assessor's office. The total budget for 1948-49 was $86,442. In addition to salaries and wages (including $3,000 for maps and platting) budgeted at $72,340, provision was made for operating and maintenance expenses amounting to $11,920 and capital outlays of $2,182. The largest anticipated operating expenses were $4,000 for car mileage and $3,600 for printing and stationery. The major authorized capital outlay was for card filing cabinets costing $1,367. (See Table 17.)

VI. RECOMMENDATIONS

Soon after the field work for this survey was completed, the possibility of giving effect to many of the anticipated recommendations was the subject of considerable local discussion. Representatives of the board were consulted on several occasions, and a tentative program was suggested in December, 1948. Steps were immediately taken to implement the program, and some progress has been made toward the goals outlined in this report. No particular effort will be made in this report to differentiate between recommendations which have been adopted, either in principle or in actual practice, by the assessor and the county board of supervisors and those for which no tangible evidence of acceptance is at hand. Suffice it to say that a far-reaching program, embracing many of the recommendations that follow, was agreed upon and will presumably be carried to completion.

Maps and Other Property Ownership Records

Accurate and convenient maps are the basic tool in the assessor's kit without which no assessment worthy of the name can be made. They must be supplemented, of course, with accurate property description records and current ownership records. With respect to these necessities, we recommend:

1. *That a new set of property maps be completed as rapidly as possible.*

The assessor now has a heterogeneous collection of maps that is deficient in almost every respect except coverage. Its replacement with an integrated system of maps of uniform and convenient size, drawn to appropriate scales, containing the necessary survey data for an accurate legal description of properties, and in a form permitting inexpensive reproduction is the first order of business in the reappraisal project which we have recommended.

The map system designed for property tax assessment purposes by the Standards Committee of the State Association of County Assessors and this board begins with the delineation of all parcels of land in the county on transparent sheets 11 by 17 inches in size at scales varying in a county such as Marin from one inch equals 50 feet to one inch equals 800 feet. Then three sets of blue-line prints are obtained from the transparencies and bound into books. One set of maps, designated as "legal maps," is for general office use and is made freely available for public inspection. These maps show all land survey and description data and all parcels of property with their respective parcel numbers. The other two sets of maps, called "parcel maps," are acquired at an intermediate stage in the preparation of the transparencies; one is used for locating and "spotting" improvements, the other for appraisal of land and total parcel values. Figure 23 is a sample of the parcel maps, and Figure 24 illustrates the more detailed legal maps.

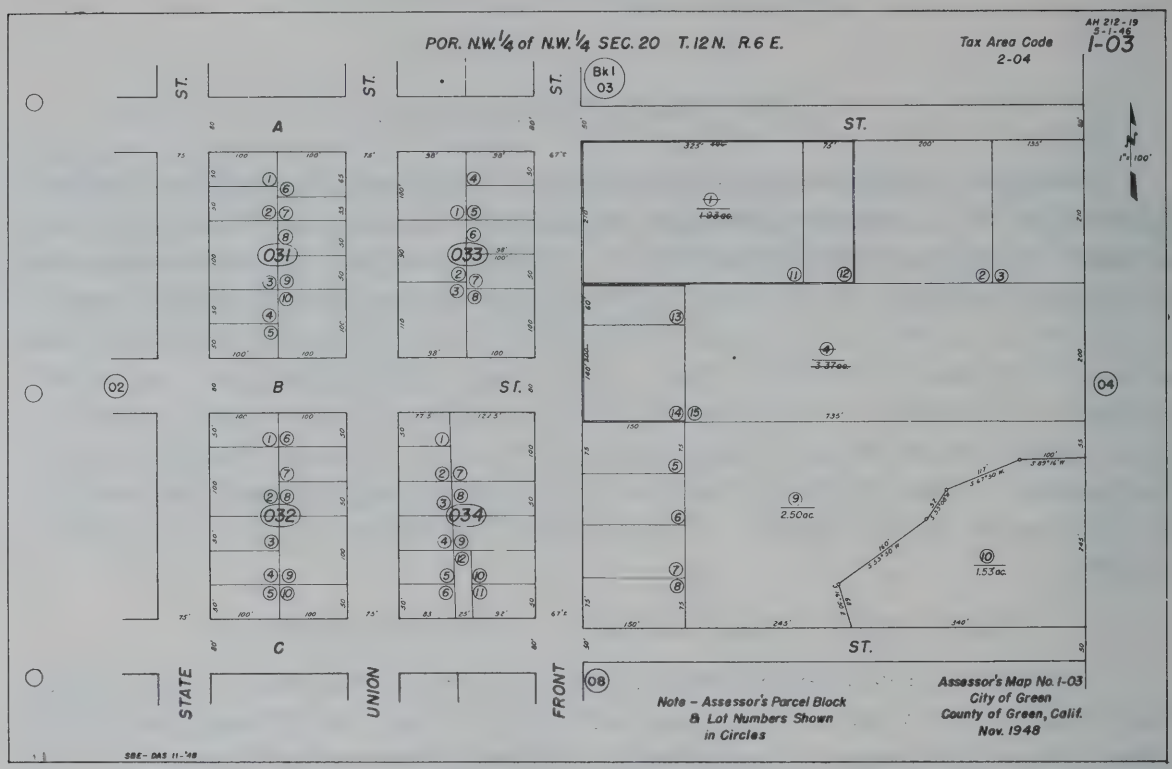


Fig. 23. "Parcel" maps are designed for use in the field for spotting improvements and for land appraisal work. (Actual size 11" x 17".)

The cost of installing these maps, exclusive of drafting equipment, is estimated at $59,000. This contemplates the preparation of 2,450 maps at a labor cost averaging $22.50 a map, plus $200 for delineation of soil types on farm acreage. Materials costing approximately $1.50 a map makes up the balance of the $59,000. Outlays for drafting equipment, estimated at $2,777, should be recoverable to the extent of perhaps 50 percent when the mapping project is completed.

2. *That the numbering system by which parcels are identified on the property maps be used for correlating the maps with other assessment records and for all other property identification purposes.*

A parcel numbering system is a device by which different numbers are assigned to different parcels of land and are thereafter used for parcel identification purposes. Each number is comprised of three parts. For example, the 50 by 100 foot lot in the lower left-hand corner of Figure 24 is numbered 1-032-5. The number "1" indicates that the map on which the parcel is delineated is in the first map book volume; the number "032" indicates that it is on the third map in the volume and in the second block on this map; and the "5" indicates that it is the fifth parcel in the block. No other parcel in the county is given this same combination of figures, and all records pertaining to the parcel in question are inscribed with this number. If a parcel boundary is changed, say by splitting a lot in two, the old number is retired from service and two numbers not heretofore used

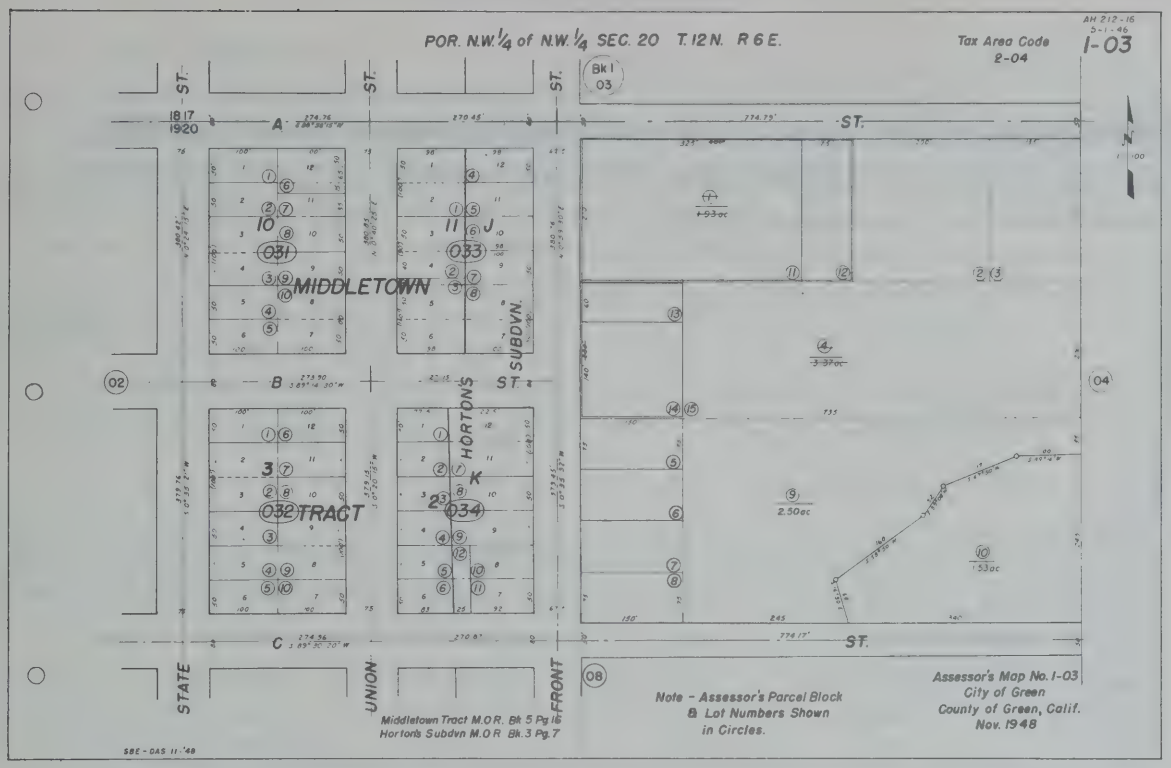


Fig. 24. "Legal" maps are designed for use in the office by the assessor's staff and the public. (Actual size 11" x 17".)

are assigned to the new parcels. In this way, the need for lengthy metes and bounds descriptions and for cumbersome range, township, and section designations is obviated, clerical time is saved, and clerical errors are minimized. Furthermore, the use of parcel numbers in lieu of other descriptions on the assesment rolls will greatly reduce the number of roll pages with consequent savings in time and in the cost of paper, printing, and binding. The use of parcel numbers on the tax bills would effect further savings for the county.

Since the installation of the parcel numbering system is an integral part of the mapping project, its cost has been included in the $59,000 estimate relating to our first recommendation.

3. *That a tax rate area numbering plan be adopted.*

The clerical work involved in writing an assessment roll, preparing tax bills, and issuing receipts can be facilitated materially by the use of code numbers identifying the various areas in which different combinations of tax rates are applicable. Such a system is employed by this board in preparing the utility roll. The Kentfield School District, for example, is divided into four tax rate areas, the first of which is subject to the county general, library, and hospital rates, the Kentfield Elementary and Tamalpais Union High School District rates, the Marin Union Junior College District rate, and the Mosquito Abatement District rate, the second of which is subject to all of the foregoing rates, plus the Ross Valley Sanitary District rate, the third of which is subject to all of the foregoing

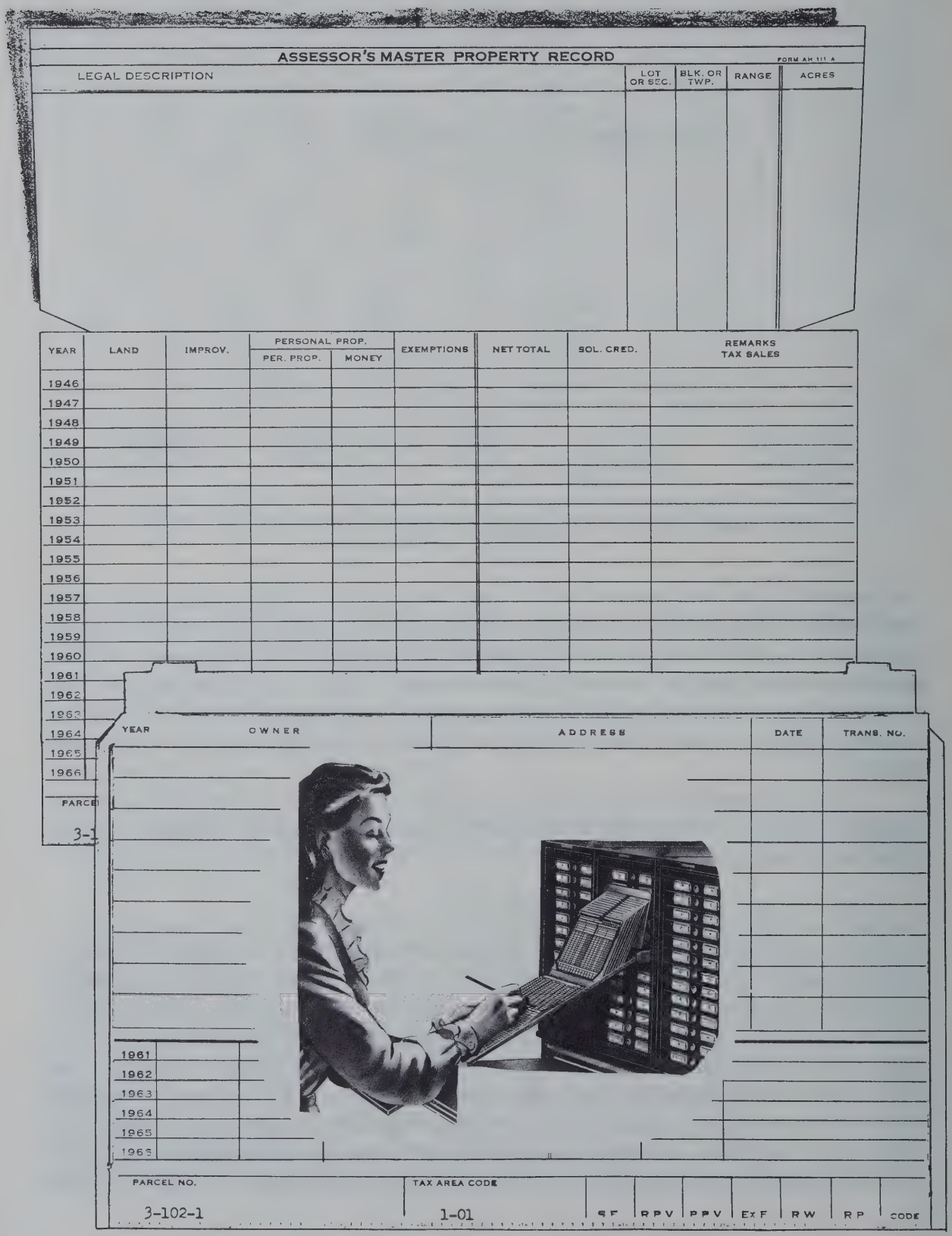


Fig. 25. These flat-filed 5″ x 8″ cards are recommended for the master property record.

rates plus the Kentfield Fire District rate, and the last of which is subject to all of the foregoing rates plus the Kentfield Lighting District rate. The code numbers assigned to each of these four areas immediately identifies the particular tax rate combination applicable to property within the area. Inscribed on the various records where such information is needed, such as the master property records and ownership index which are the subjects of our next recommendations, virtually assures the listing of property in the correct tax area group and the multiplication of its assessed value by the right rate to derive the tax extension.

4. *That master property record cards flat-filed in visible index filing cabinets be substituted for the "panel cards" now used as the property ownership record.*

The panels on which the real property records are now mounted have proved somewhat cumbersome in use and should be replaced as the mapping project progresses. The type of card recommended as a substitute is illustrated in Figure 25. This type of file consists of 5 by 8 inch cards in shallow removable trays, with one card for each parcel of land and one for each unsecured assessment. The cards for secured assessments are filed in parcel number order, and the parcel and tax rate area code numbers appear on the lower quarter-inch of the card where they are immediately visible when the tray is pulled out of the cabinet.

Since, as a practical matter, the panel cards will all have to be replaced as the reappraisal project progresses, the cost of the recommended change-over is little greater than the equipment cost. A 49,000 card installation, which would allow an 11 percent margin for expansion of the 1947 number of parcels and unsecured assessments, will involve an investment of about $10,300.

5. *That the real property ownership index be transferred from vertically filed cards to a rotary-type file.*

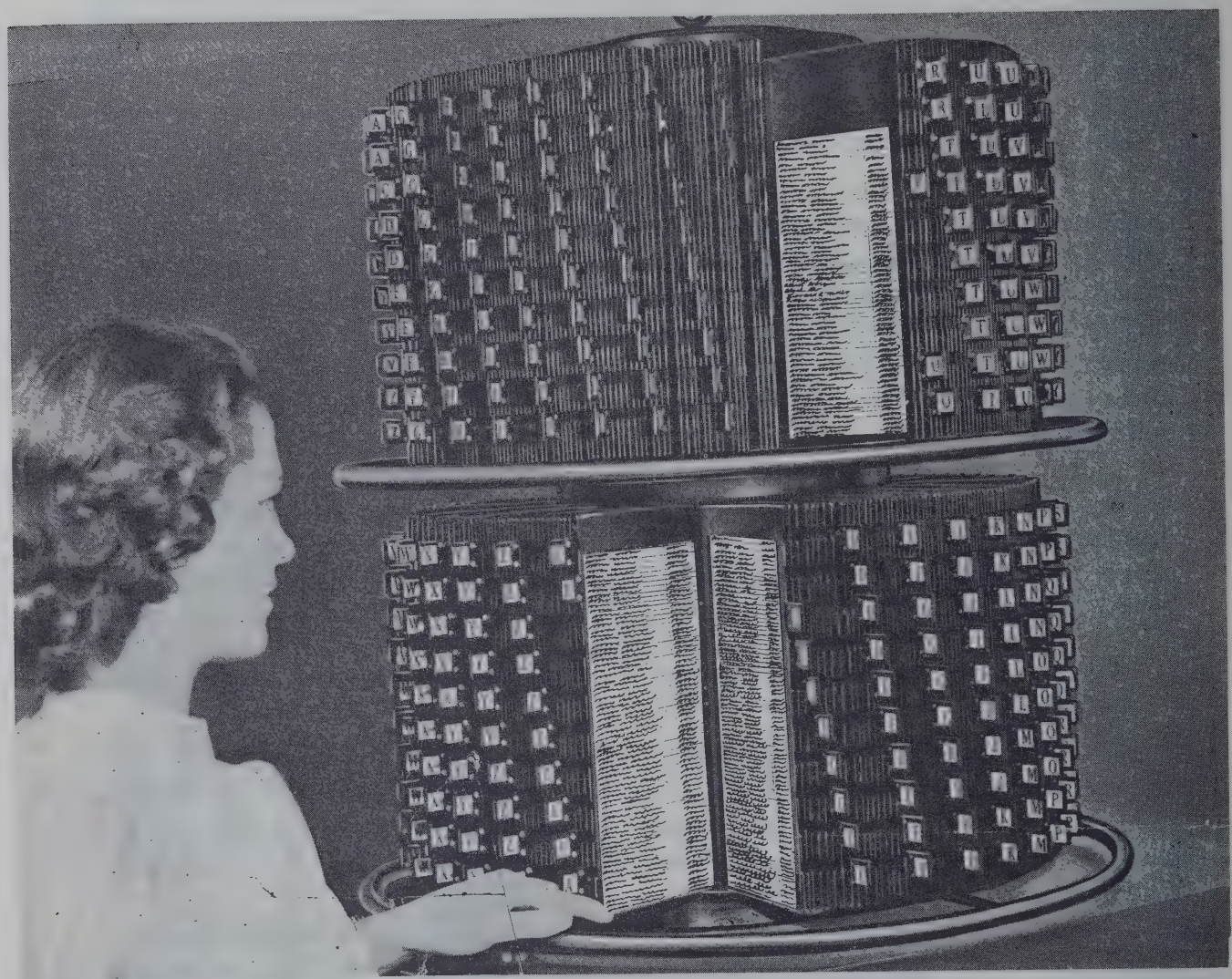
The property ownership index can also be made much more efficient by the use of a different type of filing equipment. Since a thorough revision of this index will be required as the property mapping and parcel numbering projects are completed, it is recommended that the office convert at that time to a rotary-type index of the sort illustrated in Figure 26.

Entries to this index are typed on heavy wood-core strips which are scored to permit separation so that single lines of type can be inserted or removed. The frames into which the strips fit are hinged at their inner edges so that the proper frame can quickly be brought to view. Placed on the front counter, this file will conveniently serve both the public and the office staff. Its over-all cost is about $.023 a strip, or $1,058 for the 46,000 strips required for the county's 41,641 parcels and a 10 percent margin for expansion.

This investment will not only fill the need for an ownership index; it will also afford a quick and inexpensive means of preparing the annual index for the secured assessment roll. When the ownership index is brought up to date as of the first Monday in

U. OF ILL. LIB.

March, which should be within a very few days after that date, the individual frames can be photographed and the prints bound to form the roll index. The 350 frames required for the Marin County installation could be photographed at a cost of around $196, which is undoubtedly a small fraction of the present cost of preparing the secured roll index.



Owner	Parcel No.	Tax Area No.
Aldwell, Thelma	9 - 151 - 05	53 - 02
Alexander, Thelma	40 - 021 - 02	4 - 06
Bennett, Earl A	34 - 084 - 12	2 - 00
Benson, Norman C.	2 - 123 - 10	5 - 03
Benton, Herman L.	8 - 162 - 08	57 - 01
Bentz, Robert T.	25 - 185 - 06	62 - 04
Bercher, George W.	4 - 024 - 06	3 - 01
Berger, Henry	8 - 012 - 13	75 - 02

Fig. 26. A rotary index file speeds the identification of parcels under a given ownership. (Inset illustrates entries.)

6. *That a property description index be prepared.*

A property description index, as the term is here used, is a cross-reference from the legal description of a parcel of real property to the map volume and page on which the parcel is plotted. On this index, names of subdivisions and ranchos are listed alphabetically, and sectionalized areas are listed in numerical order by townships, ranges, and sections. Opposite each listing are the map volume and page numbers. This index is essential to rapid processing of property transfer records. The index by which subdivisions are now cross-referenced to panel cards will, of course, be superseded by this property description index.

While not the subject of formal recommendation, a street address index is another convenient and inexpensive assessment tool. This index contains an alphabetical listing of street names for each city, with a listing of building numbers after the name of each street. Opposite each such number appears the parcel number. Thus the parcel number can be quickly ascertained from the street address. With a loose-leaf arrangement in which not more than one street is listed on a single sheet and lines are prenumbered, it is a very simple matter to make the changes required by the opening of new streets and subdivisions or the assignment of numbers to previously unimproved areas.

7. *That transcripts or abstracts of recorded instruments be identified as to parcel number, routed through the office for amendment of the various records, temporarily filed in parcel number order, and then discarded.*

When the parcel numbering project is completed, each transcript or abstract of a recorded instrument should be inscribed with the proper parcel number as soon as it reaches the assessor's office. Until such time as the assessor's parcel numbers begin to appear on the descriptions, this will require reference to one or more of the office indexes. In many cases, the entry under the grantor's name in the ownership index will provide the answer; in other cases, it may be necessary to refer to the property description index and the property ownership maps.

Having located the parcel number and inscribed it on the transcript, the person handling the matter will examine the master property record to ascertain whether parcel boundaries have been changed. If not, changes on the master property record, the ownership index, and address stencils and entry of sales price data on the appraisal record sheets (see our subsequent recommendations on appraisal records) will complete the necessary operations, and the transcript will be ready for filing.

If parcel boundary changes are involved, the transcript should be routed to the map draftsman for correction of the map and assignment of new parcel numbers. The new master property records should be prepared, the ownership index should be amended, and new address stencils cut. New appraisal records will be required in most such cases, parcel numbers will have to be changed on those appraisal records not replaced, and sales price data will have to be transcribed.

After the transcripts have made these rounds, they should be filed temporarily in parcel number order. There seems no necessity, however, for retaining them permanently, and it is recommended that they be discarded after enough time has elapsed to

afford a reasonable opportunity to disclose any possible errors. Changing from time to time the color of the paper on which the transcript is written will simplify the process of weeding old records out of the files.

8. *That the property statements be redesigned, with space for the taxpayer's certification and for identification of the taxpayer's real property.*

Sections 441 and 442 of the Revenue and Taxation Code make it the duty of every person to file a written property statement under oath showing all taxable property owned, claimed, possessed, controlled, or managed by him, by any firm of which he is a member, and by any corporation of which he is president, secretary, cashier, or managing agent. The Marin County forms now in use do not in all instances lend themselves to compliance with this directive and should be redesigned.

Whenever forms are redesigned, they should be brought to the standard size of 8½ by 11 inches to facilitate filing and to permit the most economic utilization of filing equipment and space.

9. *That the secured portion of the assessment roll be written in parcel number order and that the writing of the unsecured roll be completed by the first Monday in July.*

Although the present order of listing real properties on the secured roll is basically geographical, there are numerous departures from this scheme which will be corrected as a matter of course once the parcel numbering system is installed.

Our principal recommendation with respect to the assessment roll is that the unsecured portion be written and delivered to the clerk of the county board of equalization on or before the first Monday in July unless an extension of the filing date is secured from this board as provided under Section 155 of the Revenue and Taxation Code.

Appraisal Records and Procedures

However essential the records of property descriptions and ownerships, they are no substitute for adequate records of the facts which must be considered in appraising properties and for appropriate procedures for distilling value judgments out of these facts. With respect to these appraisal records and procedures, we recommend:

10. *That a comprehensive reappraisal of all property in the county be completed by 1951.*

The need for comprehensive review of all property values on the local roll has been agreed upon by local officials and will not require further argument here.

It is important that this project be undertaken with a clear understanding of objectives and the means of attaining them. The objective, of course, is to list all taxable property in proportion to its actual cash value, which is to say its market value. Market value is necessarily an estimated figure, but this does not mean that appraisals are mere guesses. Modern appraisal practice makes use of three principal procedures to arrive at

the value estimate: (1) analyses of property sales price data; (2) analyses of data on rentals paid for the use and possession of property; and (3) consideration of replacement costs. Contemplation of these principal evidences of value and of other economic factors leads to a conclusion or opinion of value, commonly of the total property entity consisting of both land and improvements. Afterward, the total value of the property is allocated between land and improvements, the improvement value often being the residual derived by subtracting the land value from the total value. This standard procedure is consistent with the California assessment laws, which in this connection require only that separate values be entered on the roll for land and improvements, not that land and improvements be appraised as if they were unrelated to each other.

Inherent in this concept of appraisal procedures is the realization that cost and value are very different things. Although a property is seldom worth more than the cost of replacing it, a long-lived property can be worth far less than its replacement cost, and it may be worth either more or less than its original cost depending upon price level trends, depreciation, and other circumstances. It is largely for this reason that we recommend that the work of estimating replacement cost less normal depreciation be separated in principle, and as far as practicable in actual performance, from the work of estimating values. Figure 27 illustrates this division of labor, and subsequent recommendations illustrate the adaptation of the principle to a reappraisal project and the subsequent assessment maintenance work in a medium sized county, where it is seldom possible to assign cost

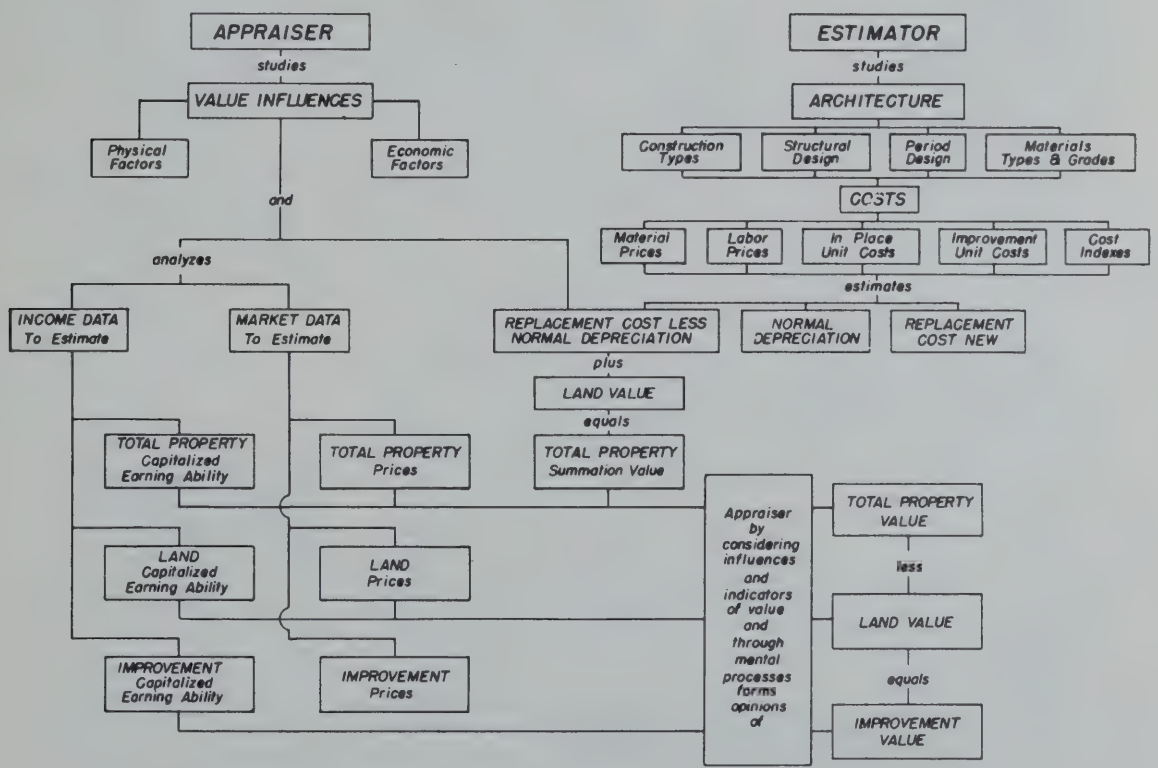


Fig. 27. Cost estimating should be distinguished from appraising in principle and in actual performance.

RESIDENTIAL PROPERTY APPRAISAL RECORD

PARCEL
AREA CODE
CITY
COMM.
ADDRESS
SUBDIVISION BLK. LOT

CHARACTER OF SUBJECT PROPERTY								CHARACTER OF NEIGHBORHOOD									
USE			TOPOGRAPHY	LAND IMPS.	BUILDING			USE			TOPOGRAPHY			TREND			
Single		Motel	Level	Sidewalk	Glass:			Residential	Commercial	Industrial	Level		Slope	Developing			
Double			Low	Curb	Built:			Single	Retail	Light	Low		Undulating	Stationary			
Duplex		Proper	High	Gutter	Stories:			Income	Wholesale	Heavy	High		Marsh	Declining			
Flat		Marginal	Hill	Pavement	Area:			Area	Area	Area	Hilly			Blighted			
Apartment		Sub Marg'l	Bank	Orn. Lights		Proper		Spotted	Spotted	Spotted							
Zoning:			Slope	Park. Strip		Typical		Ribbon	Ribbon	Ribbon							
UTILITIES			Fill	Parkway		Over Imp.		Zoning:					View				
All Installed		Underground	Retain. Wall	Parking Trees		Under Imp.		GENERAL									
		Poles, Rear						Desirability:	Planning:	Utilities:	Com. Cent'rs:		Typ. No. Stories:	Bldg. Rest.:			
		Poles, Front	View					Stability:	Land Imps.:	Transp.:	Typ. Date Imps.:		Built-up %:	Race:			

SUMMARY

Assessment Year		19		19	19	19	19	19	19
Appraiser									
Date									
Improvement Replacem't Cost									
Improvement R.C.L.N.D.									
Land Value									
Total Real Estate									
Capitalized Earning Ability									
Indicated Sale Price									
Listed Price									

APPRAISAL

Total Real Estate Value									
Land Value									
Improvement Value									

ASSESSED VALUES

Land									
Improvement									
Total Real Estate									
Entered									

SBE-DAS AH 510A 4-'49

TRANSACTION RECORD

Date	I.R.S.	Tr. Deed	Indicated Price	Grantee	Source

REMARKS

RENTALS

St. No.	Front	Depth	Tenancy	19	19	19	19	19	19	19	19

LAND VALUE COMPUTATION

Year	Width Area	Mod. Fact.	Unit Value	Fr. Ft. Value	Value

CAPITALIZED EARNING ABILITY

	19	19	19	19	19	19	19	19
Fair Rent								
Land Value								
Imp. R.C.N.								
Formula								
C.E.A.								

COMPUTATION OF MODIFYING FACTOR

Lot		Width	Depth	Area	Base Dpth	METHODS USED No.	Corner	No.	Misc.	No.	Misc		Depth		Mod. Fact.

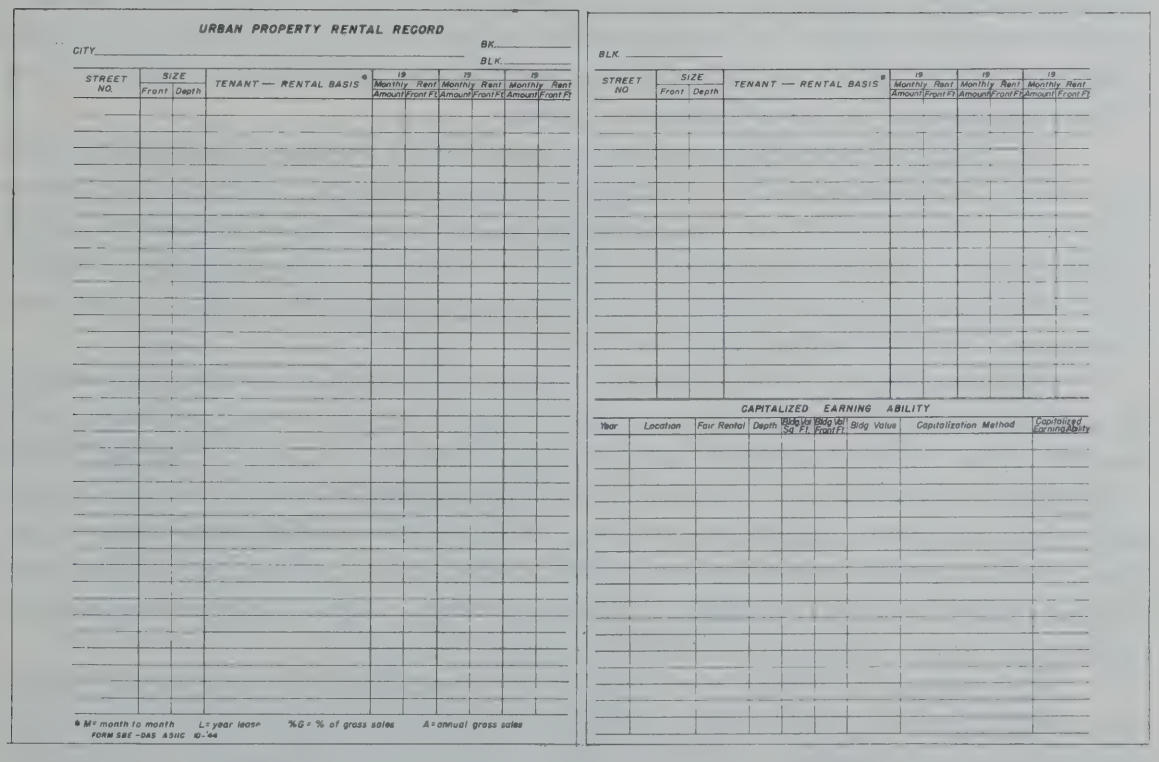
Fig. 28. This form is recommended for recording data on residential land and total property values. (Actual size 8½" x 11"; front above and back below.)

estimating and appraisal work to different persons at all times and at all levels of responsibility.

11. *That there be inaugurated in connection with the reappraisal of land a continuous program of collecting and systematically recording real property sales price and rental data and of reflecting these data in unit foot values of urban lands and standard acreage values of rural lands.*

If the assessor is to have data on which to base and substantiate land values, information on sales prices and rentals must be accumulated continuously and recorded on appropriate forms such as those illustrated herewith in Figure 28 and further illustrated in the appendix in Figures 38, 39 and 40. It will be observed that these forms provide for the recording not only of these value evidences but also of the most significant characteristics of each parcel and its neighborhood and of land value computations, which are particularly important for irregularly shaped lots and farm properties embracing different soil types. By going through the process of filling out these record sheets, the appraisers will thoroughly familiarize themselves with the properties which they are valuing and will leave a record for future reference which will facilitate revision of values as required by changing economic conditions.

It is also desirable to record rentals and leasehold considerations in commercial areas on a form of the type illustrated in Figure 29. This record brings together in sum-


URBAN PROPERTY RENTAL RECORD

CITY _____ BK. _____ BLK. _____

STREET NO.	SIZE Front	SIZE Depth	TENANT — RENTAL BASIS *	19 Monthly Rent Amount	19 Monthly Rent Front Ft.	19 Monthly Rent Amount	19 Monthly Rent Front Ft.	19 Monthly Rent Amount	19 Monthly Rent Front Ft.

* M = month to month L = year lease %G = % of gross sales A = annual gross sales

FORM SBE-DAS ASHC 10-44

BLK. _____

STREET NO	SIZE Front	SIZE Depth	TENANT — RENTAL BASIS *	19 Monthly Rent Amount	19 Monthly Rent Front Ft.	19 Monthly Rent Amount	19 Monthly Rent Front Ft.	19 Monthly Rent Amount	19 Monthly Rent Front Ft.

CAPITALIZED EARNING ABILITY

Year	Location	Fair Rental	Depth	Bldg Val Sq Ft	Bldg Val Front Ft	Bldg Value	Capitalization Method	Capitalized Earning Ability

FRONT BACK

Fig. 29. Property rentals may be recorded and analyzed on this form. (Actual size 8½" x 11".)

mary form data for neighboring properties in such manner as to show the prevailing rents in the area and to facilitate the establishment of unit front foot values.

Special attention should be called to the section on the back of the rural property appraisal record sheet (Figure 40) in which land data are to be recorded. It is intended that the appraisers will divide the typical farm into several different areas, each with a different soil type, different topographical characteristics, or some other distinguishing feature that is significant for valuation purposes. The acreage in each such area will then be converted to an "equivalent" acreage by means of factors which reflect its advantages or disadvantages in comparison with "standard" acreage, and the total "equivalent" acreage in the farm will be multiplied by the value of a "standard" acre to derive the total appraised value.

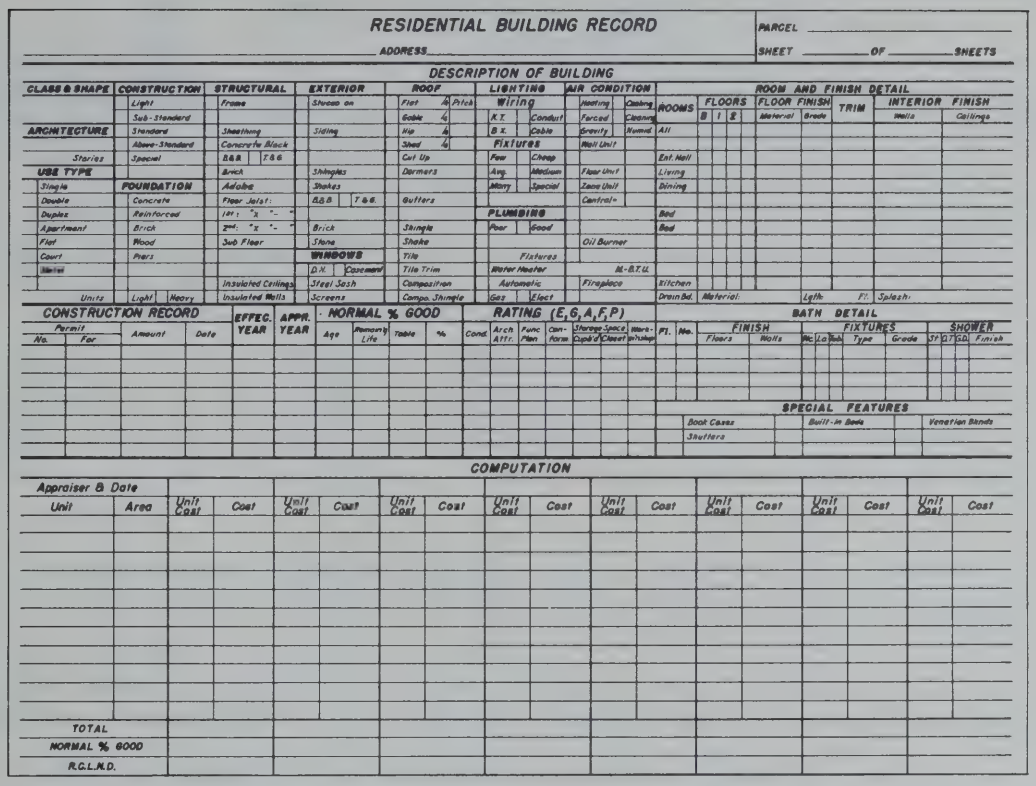
12. *That a completely new file of improvement appraisal records be acquired and that the current replacement costs less normal depreciation of all improvements in the county be estimated by standard procedures.*

All improvements in the county, including those for which appraisal records are now on file as well as those for which there is no such record, should be inspected, measured, plotted, and described on forms of the type illustrated at this point by Figure 30 and in the appendix by Figures 41 to 44. The estimation of replacement costs less normal depreciation can then proceed according to standard practice by classifying improvements according to use, character of construction, and quality of construction, multiplying the number of square feet by appropriate replacement cost factors, adjusting the results for special features, applying a selected "percent good" factor, and other procedures described in Assessors' Handbook 530M.

The initial phase of this work, to be begun before or soon after field inspection gets under way and continued as a routine operation, is to gather information on recent construction costs from contractors, builders, and owners. The information should be classified according to building type and class of construction and recorded permanently. A form on which to record and analyze the data in a manner fully described in Assessors' Handbook 530M is shown as Figure 31.

As the collection of these data continues, it will eventually become apparent that the cost factors need revision, and of course normal depreciation will gradually accrue as improvements age. These circumstances will indicate the necessity for periodic office recalculations of replacement costs less normal depreciation as an aid to the appraisers in their annual reviews of real property values. The experience of California assessors suggests that these recalculations are needed about once in four years. The recommended building record forms were designed with this operation in mind, and it is recommended that the operation be included in the work plans of the office.

Although orchards and vineyards are of limited importance in Marin County, they should not be neglected in the reappraisal project. Space is provided on the back of the rural property appraisal record sheet (Figure 40) for information on these improvements.



RESIDENTIAL BUILDING RECORD

PARCEL

ADDRESS

SHEET OF SHEETS

DESCRIPTION OF BUILDING

CLASS & SHAPE: ARCHITECTURE (Stories); USE TYPE: Single, Double, Duplex, Apartment, Flat, Court, Motel, Units (Light, Heavy)

CONSTRUCTION: Light, Sub-Standard, Standard, Above-Standard, Special; FOUNDATION: Concrete, Reinforced, Brick, Wood, Piers

STRUCTURAL: Frame, Sheathing, Concrete Block, B&B, T&G, Brick, Adobe, Floor Joist: 1st "x" "-" 2nd "x" "-", Sub Floor, Insulated Ceilings, Insulated Walls

EXTERIOR: Stucco on, Siding, Shingles, Shakes, B&B, T&G, Gutters, Brick, Shingle, Shake, Stone, Tile, Tile Trim, Composition, Compo. Shingle, Screens

WINDOWS: D.H., Casement, Steel Sash

ROOF: Flat, Pitch, Gable, Hip, Shed, Cut Up, Dormers, Shingle, Shake, Tile, Fixtures, Water Heater, Automatic, Gas, Elect

LIGHTING: Wiring, K.T., Conduit, B.X., Cable; Fixtures, Few, Cheap, Avg., Medium, Many, Special; PLUMBING, Poor, Good, Fixtures

AIR CONDITION: Heating, Cooling, Forced, Gravity, Wall Unit, Floor Unit, Zone Unit, Central, Oil Burner, Fireplace, M-B.T.U.

ROOM AND FINISH DETAIL: ROOMS, FLOORS (B, 1, 2), FLOOR FINISH (Material, Grade), TRIM, INTERIOR FINISH (Walls, Ceilings); Ent. Hall, Living, Dining, Bed, Bed, Kitchen, Drain Bd., Material, Lgth., Ft., Splash.

CONSTRUCTION RECORD: Permit (No., For), Amount, Date

EFFEC. YEAR, APPR. YEAR

NORMAL % GOOD: Age, Remain. Life, Table, %

RATING (E,G,A,F,P): Cond., Arch Attr., Func Plan, Conform, Storage Space (Cupb'd, Closet), Workspace

BATH DETAIL: Fl., No., FINISH (Floors, Walls), FIXTURES (Wc, Lo, Tub, Type, Grade), SHOWER (Str., D.T., S.D., Finish)

SPECIAL FEATURES: Book Cases, Built-in Beds, Venetian Bands, Shutters

COMPUTATION

Appraiser & Date

Unit, Area, Unit Cost, Cost, Unit Cost, Cost, Unit Cost, Cost, Unit Cost, Cost, Unit Cost, Cost, Unit Cost, Cost, Unit Cost, Cost, Unit Cost, Cost

TOTAL

NORMAL % GOOD

R.C.L.N.D.

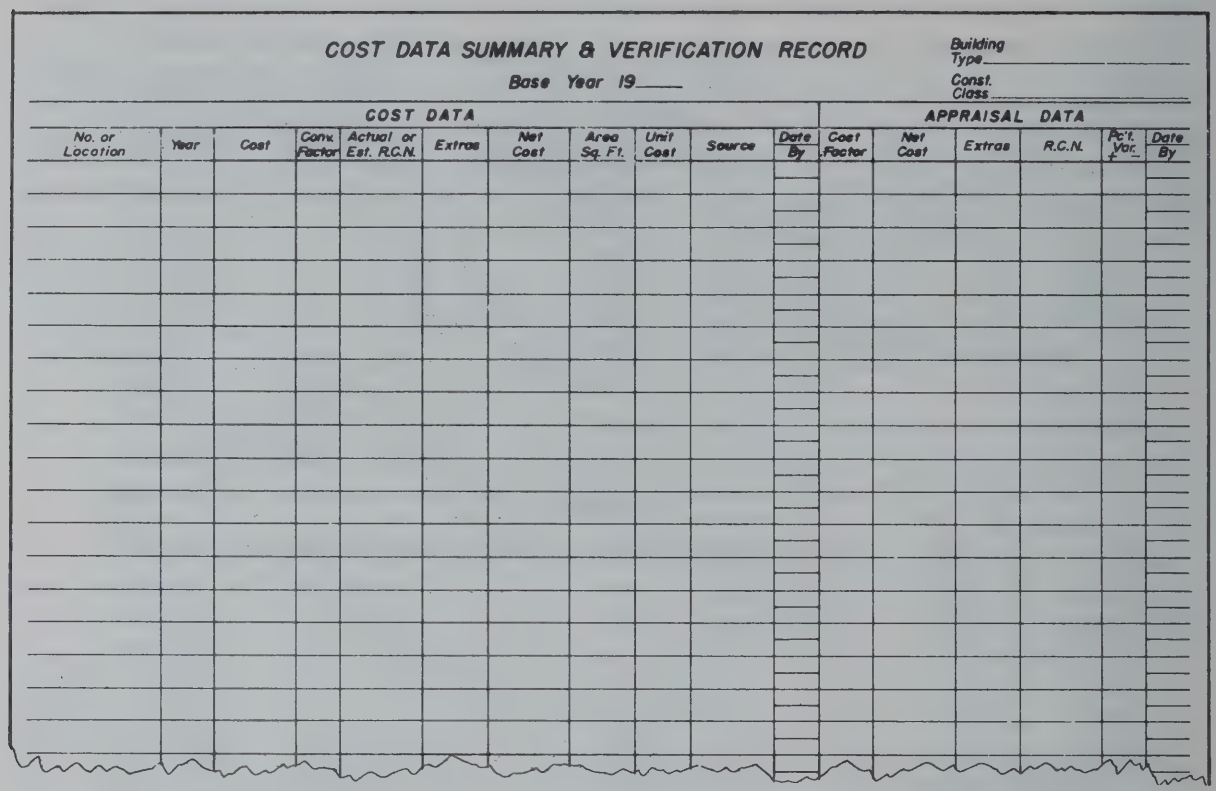
MISCELLANEOUS STRUCTURES

Structure	Found.	Cons.	Ext.	Roof	Floor	Int.	Size, etc.

COMPUTATIONS

Remarks:

Fig. 30. This form, with companion forms for nonresidential buildings, is used for recording improvement replacement cost and normal depreciation data. (Actual size 8½" x 11"; front above and back below.)



COST DATA SUMMARY & VERIFICATION RECORD

Base Year 19____

Building Type_____

Const. Class_____

COST DATA											APPRAISAL DATA					
No. or Location	Year	Cost	Conv. Factor	Actual or Est. R.C.N.	Extras	Net Cost	Area Sq. Ft.	Unit Cost	Source	Date By	Cost Factor	Net Cost	Extras	R.C.N.	Pc't. Vac.	Date By

Fig. 31. Information on recent construction costs gathered from contractors, builders, and owners of structures should be recorded and analyzed. (Actual size 8½" x 11".)

13. *That household and farm personal property be appraised by inspection and rating and business personal property and fixtures by inspection and reference to books of account.*

In the reappraisal of household personal property, the property should be inspected, enumerated, and rated for quality and condition, after which the values of individual items or of whole rooms of furniture should be selected from standard schedules of values. Similar procedures are appropriate in the appraisal of farm personal property. But in appraising other business personal property and specialized fixtures, the taxpayers' books of account constitute the principal point of departure, and appraisers with training and experience in accounting are needed. For short-lived properties, such as inventories of merchandise or raw materials, the appraiser need do little more to establish current value of business personalty than to determine the original cost; for longer-lived business properties, such as machinery and trade fixtures, the original cost may be converted to present worth by trending it according to appropriate price indexes and depreciating it to reflect deterioration and technological advances. Forms on which to list these longer-lived properties are reproduced in the appendix. (See Figures 45 to 47.)

Installation Personnel and Its Organization

For the conduct of this reappraisal project, it is recommended that a distinct operating unit, free from the day-to-day demands and the annual peak loads to which the assessor's office is normally subjected, be established. In this way, the diversion of the energies of the reappraisal staff to maintenance work can be largely prevented, and at the same time the disparities that might easily result from intermingling current maintenance work with reappraisal work can be largely avoided. Once the reappraisal work is completed, it can then be installed and maintained by the permanent operating personnel. The proposed interrelations of the work of the two units are shown in Figure 32.

With respect to the reappraisal personnel, we recommend:

14. *That a chief appraiser, a supervising real property appraiser, a senior structural cost estimator, and 13 appraisers be employed for a period of two years for the reappraisal of real properties and that one full-time senior auditor-appraiser and ten seasonal appraisers be employed in the third year for the reappraisal of personal property.*

It is recommended that the real property reappraisal project be completed in mid-1951 so that its results can be reflected in the 1952 assessment roll and that the personal property reappraisal work be done in the latter half of 1951 and the first half of 1952 so that it can be incorporated in the same roll. The appraisal personnel requirements for this schedule have been estimated at 16 full-time employees in the first two fiscal years and one full-time and ten seasonal appraisers in the third fiscal year. Of the ten seasonal appraisers required in the third year, three should be carried over, if possible, from the real property appraisal work and should be retained thereafter for the recurring operations of the office.

The derivation of these personnel requirements is set forth in some detail in Tables 18 and 19 in the appendix. Table 18 is a derivation of the personnel requirements for real property reappraisals. The *total* appraisal personnel requirements of the office in the third fiscal year, in which the real property appraisal task is one of operating rather than installing the machinery but the personal appraisal task is one of installation, are derived in Table 19. Finally, Table 20 shows the derivation of appraisal personnel requirements in the fourth fiscal year and thereafter.[1]

All of these tables are made up along similar lines. Major types of work are listed in the first column, followed by the total number of work units of each type. The period over which the work may be spread is indicated in column 3, and the minimum number of units of work per annum, derived by dividing entries in column 2 by entries in column 3, will be found in column 4. The next column contains an estimate of the number of units of work that can be anticipated per man-day, on the average over the whole year or so

[1] During the first two years, the real property appraisals can be maintained on the old value base by one office deputy if he is supplied with physical data on new improvements by the reappraisal crew. The personal property appraisals during this interim period can be maintained on the old value base by one full-time auditor-appraiser and five seasonal appraisers.

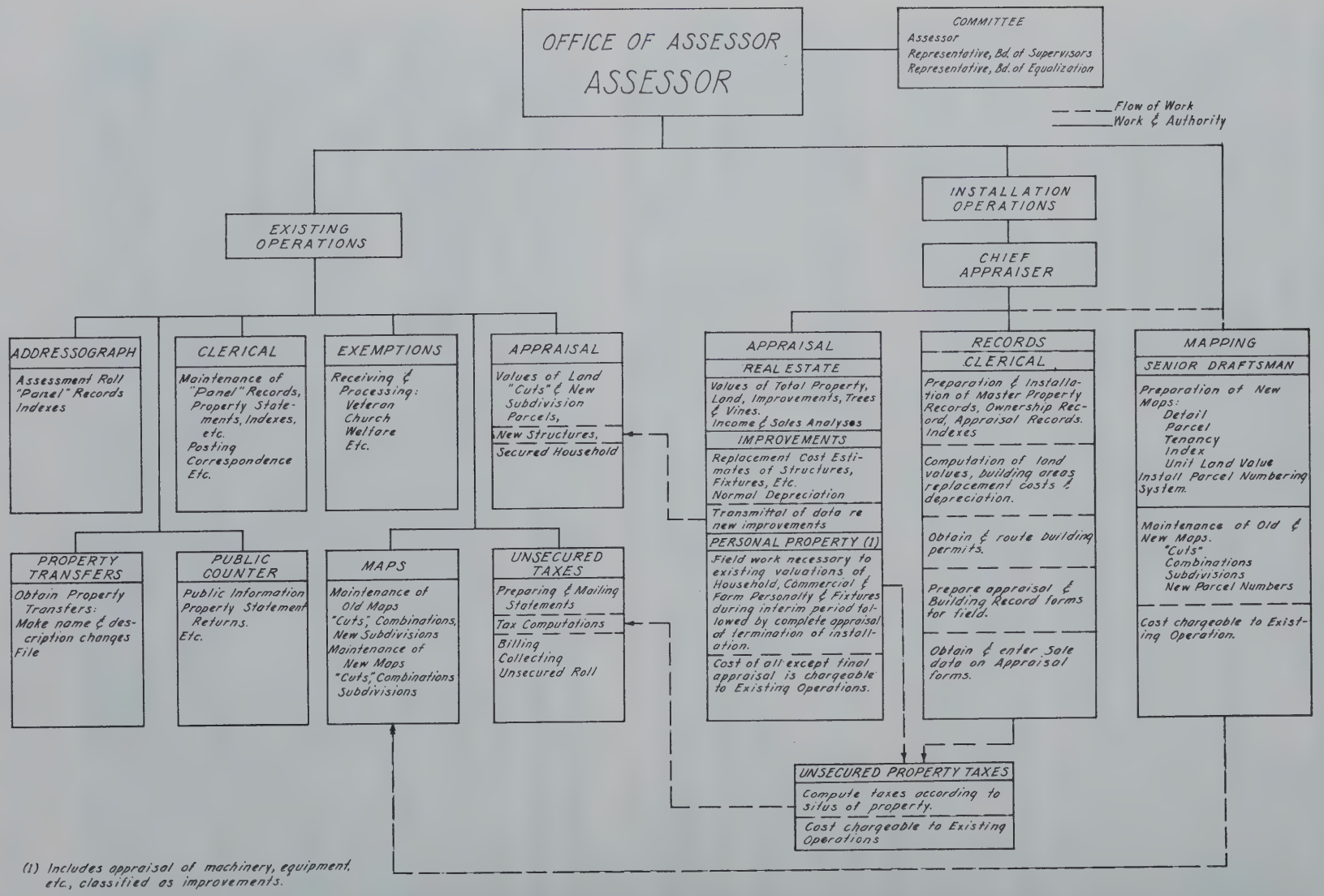


Fig. 32. It is recommended that the assessor's office operate for a time as two separate units, one to maintain the old records, the other to install new records and make a complete reappraisal.

much of it as is devoted to the work in question. The number of man-days required per annum is then derived by dividing entries in column 4 by entries in column 5, the results being recorded in column 6. Succeeding columns contain distributions of these man-day requirements among the different classes of personnel recommended, on the assumption that full-time appraisers will work a standard 220-day year and that seasonal appraisers will work 66 days a year.

Conclusions on the particular classes of personnel needed for appraisal work in Marin County are based largely on the job descriptions appearing in Appendix D. A chief appraiser is needed to head up the project in its entirety, assuming full responsibility for planning, organizing, and directing the appraisal program and doing a limited amount of the most difficult types of appraisal work. Under him there should be a supervising real property appraiser with direct responsibility for the real property values (except the few assigned to the chief appraiser) as distinguished from the structural cost estimates and the personal property values. The supervising appraiser would also make some of the more difficult appraisals, particularly the unit appraisals of total values. A senior structural cost estimator would be responsible to the chief appraiser for all estimates of structural costs and normal depreciation, making the more difficult estimates himself and supervising the appraisers in this phase of their work. The appraisers themselves would do a variety of work, devoting about half of their time in the first two years to structural cost estimating and the other half to the appraisal of land and total property values.

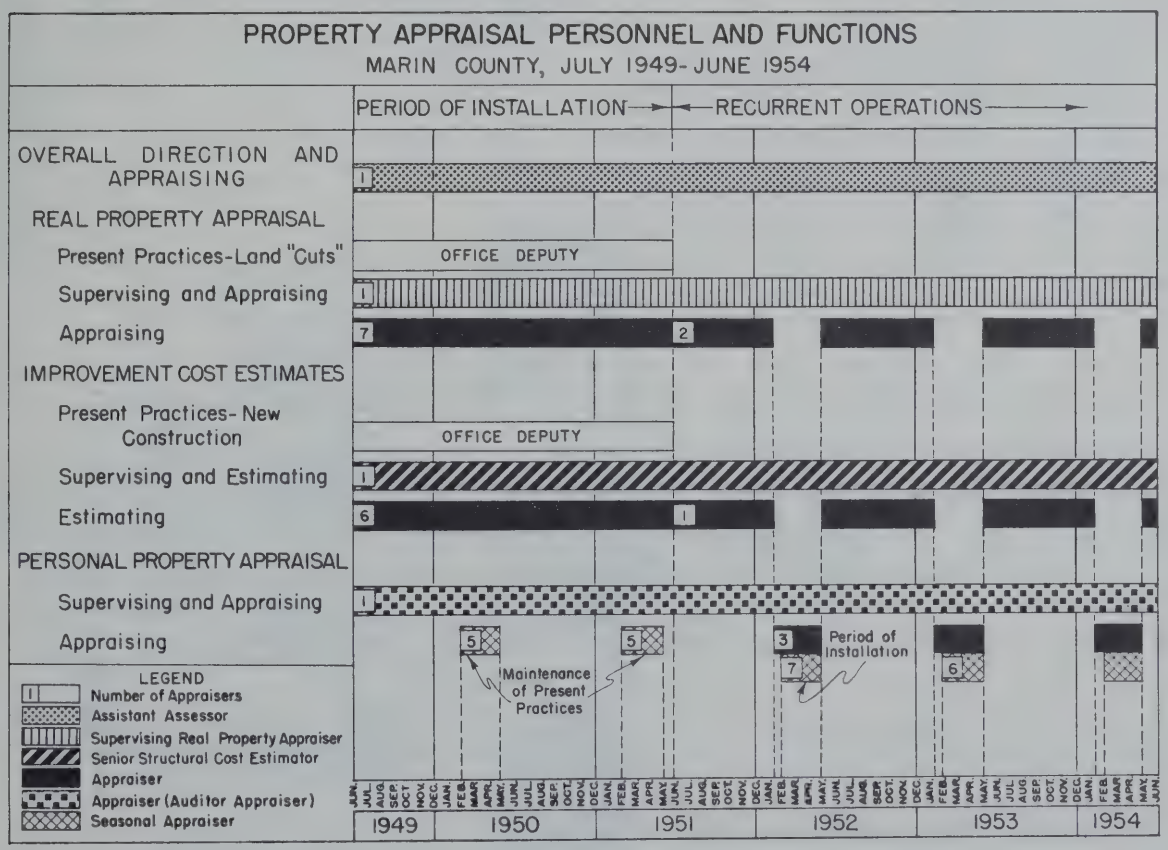


Fig. 33. During the installation period, a total of 17 full-time and five seasonal appraisers are needed. Eventually, seven full-time and six seasonal appraisers will suffice.

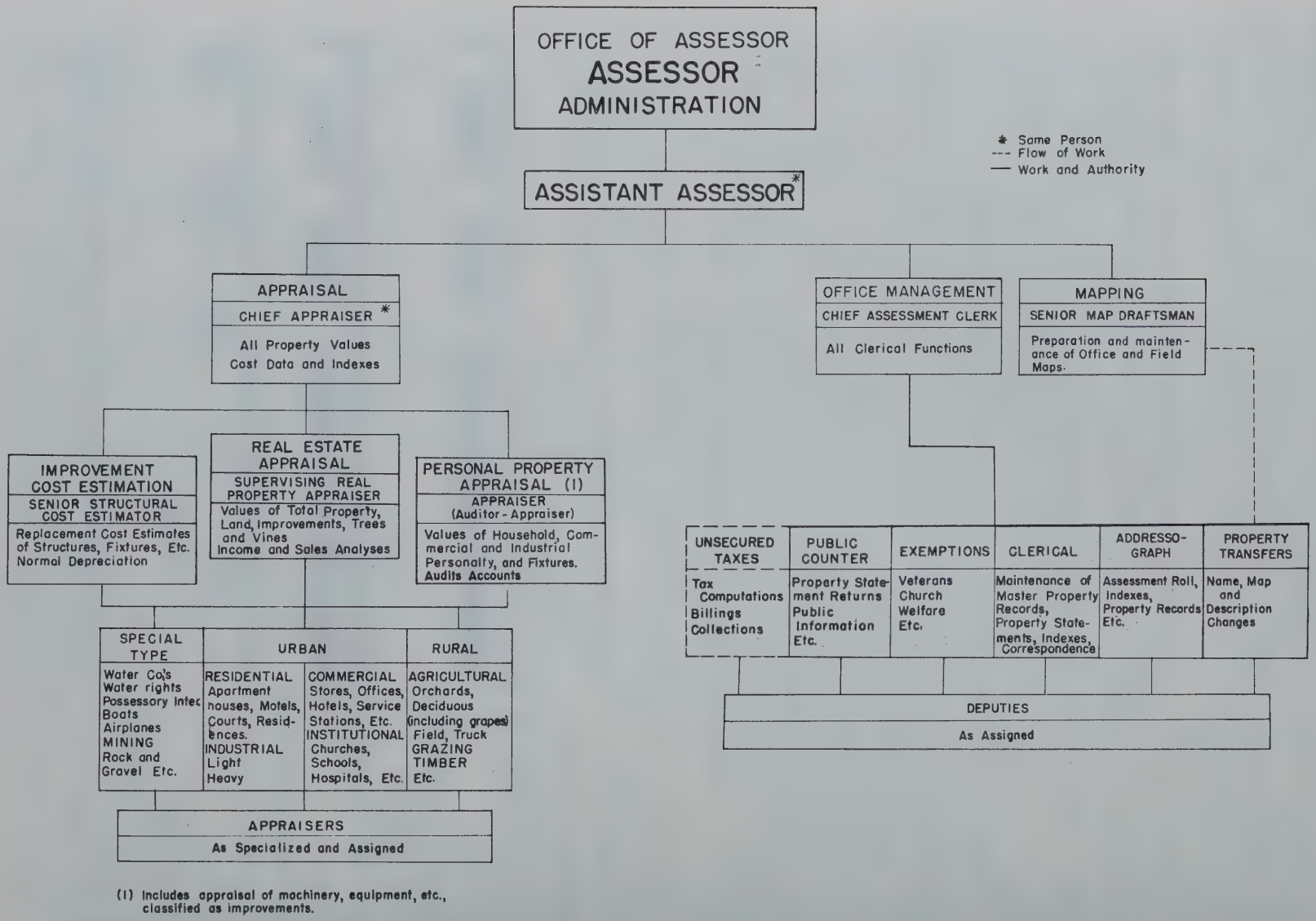


Fig. 34. It is recommended that the office of the assessor be organized along these lines when the reappraisal is completed.

It is proposed that a senior auditor-appraiser work under the chief appraiser with direct responsibility for personal property and fixture appraisals. After performing and supervising the maintenance of personal property appraisals on the old basis for two years, this employee would direct the reappraisal of these properties in the third year while making the more difficult appraisals of property that does not change enough from year to year to preclude a year-around appraisal schedule. In this reappraisal project he would be assisted by seasonal appraisers and by three full-time appraisers shifted seasonally to this work.

15. *That one senior map draftsman and seven map draftsmen be employed for a two-year period to prepare the new set of property maps.*

To prepare the recommended set of property ownership maps will require a crew of eight draftsmen working for two years. One of these should be a senior map draftsman in charge of the work.

16. *That eleven clerks be employed for varying lengths of time to assist in the reappraisal project and other installation work.*

The clerical positions recommended for installation of records and other work connected with the county-wide reappraisal project, together with a brief statement of duties and estimated lengths of service, are as follows:

No. of positions	*Title of position*	*Duties*	*Length of service*
2	Account clerks	To compute land values and enter sales prices, etc., on appraisal record forms	2 years
3	Typist-clerks	To prepare master property records	1 year
1	Typist-clerk	To prepare property appraisal and building record forms for field, file records, etc.	2 years
4	Calculating machine operators	To compute building areas, replacement costs, etc.	2 years
1	Typist	To prepare ownership index strips	5 months

Permanent Operating Personnel and Its Organization

If the preceding recommendations are followed, the records accumulated by the reappraisal personnel will be turned over to the permanent personnel for incorporation in the 1952 roll and will have to be kept complete and up to date for use in the preparation of all subsequent rolls. The organization of the permanent personnel for this recurring task should follow the pattern indicated by Figure 34. In general, the key personnel in the appraisal project is carried over into the recurring work. Specifically, we recommend:

17. *That the chief appraiser be retained to serve in a similar capacity and as assistant assessor.*

In order to relieve the assessor of routine work and permit concentration on the managerial duties of planning and scheduling major operations, establishing policies,

supervising and training personnel, and maintaining effective relations with the taxpaying public, it is recommended that the appraisal work of the office be supervised by a chief appraiser who will serve also in the capacity of assistant assessor. As in the installation project, this person would be directly responsible to the assessor for the planning and execution of the whole appraisal program. In addition, he should personally appraise some of the most difficult subjects, such as the mines, the industrial plants, and the commercial properties. In the assessor's absence, the assistant assessor would take full charge of the office.

18. *That the supervising real property appraiser, the senior cost estimator, and the senior auditor-appraiser be retained and charged with responsibilities comparable to those discharged by them during the installation period.*

The recurrent work of the Marin County Assessor's office is of sufficient volume and difficulty to require the continuing services of a supervising real property appraiser, a senior structural cost estimator, and a senior auditor-appraiser. In addition to the supervisory, planning, and research work which would be required of each of these employees, they would be able to do much of the difficult work within their specialized fields. More specific assignments are suggested in columns 8, 9, and 11 of Table 20.

19. *That the balance of the recurring appraisal and cost estimating work be performed by three full-time appraisers and six seasonal appraisers.*

The total appraisal personnel requirements for recurrent operations, derived by methods previously described, are set forth in Table 20. The entries in column 3 of this table contemplate that real property values will be reviewed annually but that a detailed study of properties will be required, on the average, only once in four years. The numbers of work units to be expected per man-day differ in some categories from those used to derive installation appraisal personnel because the installation personnel must assemble some permanent records that are bequeathed to the operating personnel. In other respects, Table 20 is not unlike Tables 18 and 19.

It will be observed from Table 20 that, after allocating as much work to the supervisory staff as it can effectively handle, there is recurring need for three full-time and six seasonal appraisers. The three full-time appraisers are needed for personal property assessment work for approximately four months of the year and the six seasonal appraisers for approximately three months.

The personnel requirements for appraisal of residential personal property need brief explanation. The estimated 18,347 such appraisals is equal to the total number of households in the county in 1947. According to present procedures in many California counties, which appear to be those contemplated by the Constitution and the Revenue and Taxation Code, these households must be canvassed annually. It is not necessary, of course, to do more than casually view the very modest dwellings, since it can be inferred

from outward appearances that the personal property in them comes within the constitutional householders' exemption. For this reason, the estimated average number of work units per day is high. Nevertheless, nearly all of the time of eight appraisers during the assessment season is required to canvass the county at the anticipated rate. An alternative procedure, the legality of which has not been sufficiently tested for recommendation, is to mail out annual statements to householders, check the returns against the mailing list, and canvass at annual intervals only those households for which no response is received by an established deadline. Some reduction in the number of seasonal appraisers could probably be effected by resorting to this procedure.

20. *That the part-time draftsmen who now maintain the property ownership maps be replaced with a full-time map draftsman.*

When the opportunity to make the transition arises, it would seem advisable to replace the part-time map draftsmen with a single person who will be responsible for the whole map maintenance program.

21. *That the duty of collecting unsecured property taxes be transferred to the tax collector by action of the board of supervisors under authority of Section 2904 of the Revenue and Taxation Code.*

As a matter of principle, we favor the allocation of local property tax assessment and collecting functions to different officers and the concentration of all tax collection functions in a single office. Both of these principles will be served by following the example of several other California counties which have transferred the duty of collecting unsecured property taxes from their assessors' offices to their tax collectors' offices.

22. *That the remaining recurrent operations be performed by a clerical force of seven full-time and two part-time employees, including a senior assessment clerk who is to supervise the others and one person who is to specialize on the provision of information at the public counter.*

With the transfer of the unsecured tax collection function to the tax collector's office and improvements in certain routines, we are of the opinion that a small reduction in the clerical force can be effected despite the addition of appraisal records to the present volume of record-keeping work. In all, it appears that seven full-time and two seasonal clerks will suffice. One of these, whom we designate as a senior assessment clerk, should be in charge of clerical functions. Another should attend the public counter, shielding the appraisers and the other clerks from interruption so far as possible. One should be a stenographer, competent to handle the assessor's dictation. And one should be a calculating machine operator to assist the improvement cost estimators and do other arithmetic computations.

Bringing together our various recommendations concerning permanent operating personnel and comparing recommended personnel with existing personnel, we present the following summary tabulation.

Existing position	*Proposed disposition*	*Proposed position*
	Management Personnel	
1 Assessor	Retained 1	Assessor
	Full-time Appraisal Personnel	
1 Chief Deputy	Abolished	
	Added 1	Assistant Assessor
1 Supervising Field Deputy	Abolished	
	Added 1	Supervising Real Property Appraiser
5 Field Deputies	Abolished	
	Added 1	Senior Structural Cost Estimator
	Added 1	Senior Auditor-Appraiser
	Added 3	Appraisers
7	7	
	Seasonal Appraisal Personnel	
*Part-time Field Deputies	Retitled 6	Seasonal Appraisers
	Mapping Personnel	
1 Chief Engineer	Abolished	
2 Part-time Draftsmen	Abolished	
	Added 1	Map Draftsman
3	1	
	Full-time Clerical Personnel	
1 Office Deputy	Retitled 1	Senior Assessment Clerk
1 Office Deputy	Retitled 1	Stenographer-Clerk
4 Office Deputies	Retitled 4	Clerks
1 Office Deputy	Retitled 1	Calculating Machine Operator
1 Office Deputy	Abolished	
8	7	
	Seasonal Clerical Personnel	
*Part-time Office Deputies	Retitled 2	Junior Clerks

* Number varies.

23. *That employees be required to render daily or weekly reports showing the types of work in which they were engaged each day, the number of hours spent on each type, and, where feasible, the number of work units completed.*

It will be exceedingly helpful to the assessor in judging the productivity of employees and in planning future work if time and cost records are kept. The basis of such records is a daily time sheet or a weekly time sheet with columns for each day of the week. Each employee should prepare such a sheet to show what work he did, how much time he spent on each job, and, if the work is divisible into units, how many work units he completed during the day.

Floor Space and Layout

With respect to floor space and its utilization, we recommend:

24. *That the assessor's office floor space be increased to approximately 2,622 square feet.*

The assessor's available floor space needs to be enlarged to more than 2,600 square feet if it is to accommodate the 16 full-time employees and the records and equip-

ment which we recommend, with at least a little room for the 8 seasonal employees. Figure 35 suggests how this may be done within the limits imposed by the county courthouse. Although desks will be crowded together and working conditions will not be ideal, adoption of this plan will effect a vast improvement over the floor plan at the time this survey was conducted.

25. *That all of the working force except the information clerk be separated from the public counter by means of partitions.*

The proposed arrangement of the office is such that the appraisal, mapping, and clerical staffs are separated from the public area by means of a counter and partitions. Office maps, master property records, and the ownership index are in immediate proximity to the counter, where they can be reached by the information clerk or used by the public without disturbing other members of the staff. It will no longer be necessary for property owners to go into the working areas except on infrequent occasions. When consultations with appraisers are required, they can be conducted conveniently and in semiprivacy at a desk-height extension of the counter with confidential records shielded from public view by translucent glass partitions.

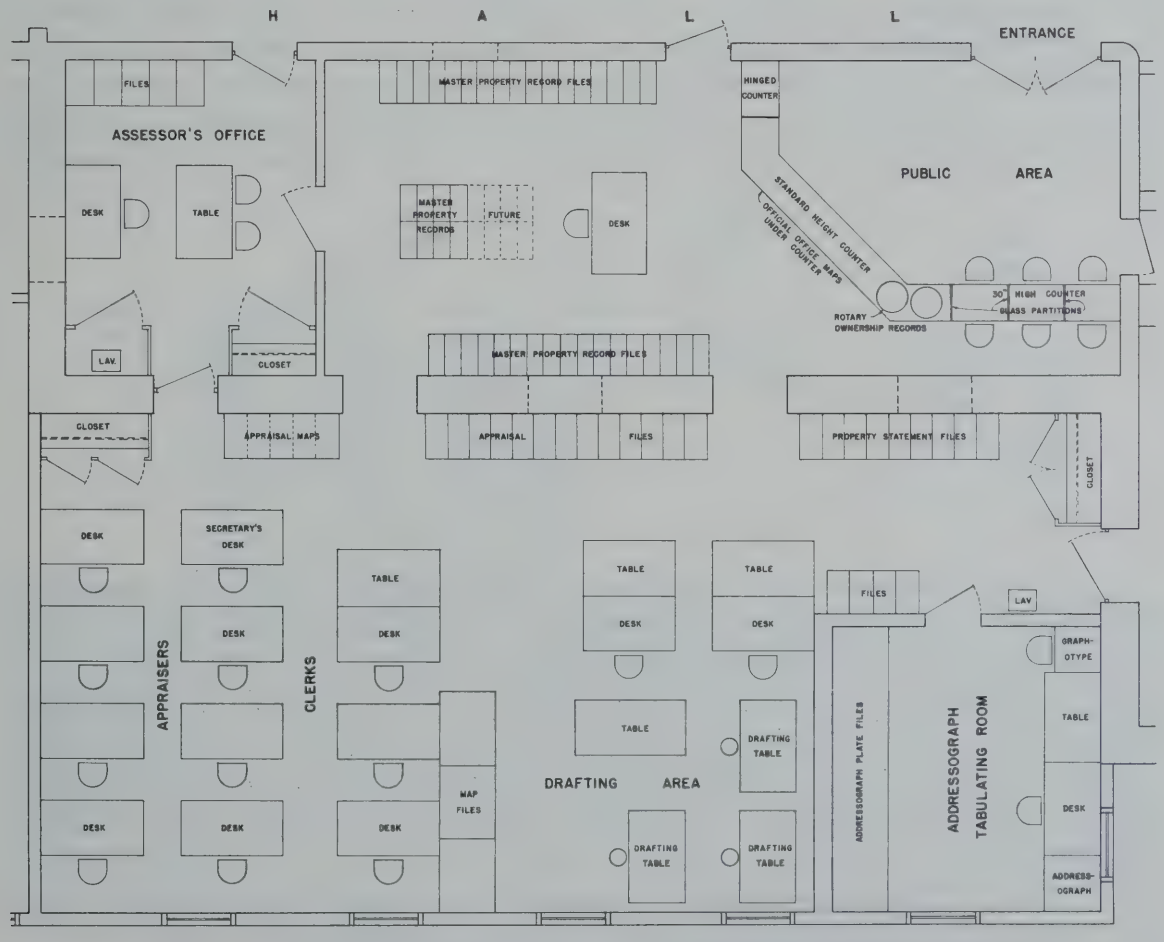


Fig. 35. In this proposed floor plan, separate areas are provided for the assessor, the public, the information clerk, and the addressing equipment. (Scale 1/10″ = 1′.)

Another important feature of the proposed floor plan is the separate room where the addressing equipment can be operated with minimum disturbance of other employees.

Fiscal Outlay

With respect to fiscal outlay, we recommend:

26. *That the salaries of the assessor and his technical and specialized employees be increased to levels commensurate with those in competing private and public employment.*

The present salaries of technical employees in the Marin County Assessor's office are below those paid for work of comparable difficulty and responsibility by competing private and public employers. It is impossible to assure recruitment of well qualified persons to fill vacancies as they occur and provide the needed temporary and permanent additions to the staff unless adequate salaries are paid.

To aid in the determination of what must be paid if assessors in the Bay Area are to compete effectively for appraisal personnel, a survey of private and federal agencies employing appraisers was conducted for us by staff members of the State Personnel Board. A description of the procedures used in this survey and their results will be found in the appendix. The conclusions which we draw from the study and from our own experience in hiring appraisers and other technical employees for assessment work and closely related tasks are summarized in the following tabulation of recommended salaries.[2]

Position	*Monthly salary*				
Assessor	$575 to $675				
	1st year	*2d year*	*3d year*	*4th year*	*5th year*
Assistant assessor	$458	$481	$505	$530	$556
Supervising real property appraiser	415	436	458	481	505
Senior structural cost estimator	341	358	376	395	415
Senior auditor-appraiser	341	358	376	395	415
Appraiser	295	310	325	341	358
Seasonal appraiser	231	242	255	268	281
Senior map draftsman	325	341	358	376	395
Map draftsman	281	295	310	325	340
Senior assessment clerk	255	268	281	295	310

For all technical employees except the assessor, this table embodies a "step" plan that offers a cumulative 5 percent annual salary increase for four successive years to those whose work is satisfactory. A salary range is also indicated for the assessor but with the expectation that a flat salary will be selected within the range. Although a "step" plan of compensating the assessor has been held constitutional [3] and would seem to be worthy of consideration, the plan of a constant salary throughout a term of office is probably too deep-rooted to be abandoned so soon after the legality of a graduated salary has been affirmed.

[2] No recommendations are made with respect to the salaries of employees common to several county offices, since such salaries can be changed only as part of a service-wide program. We pass no judgment upon the adequacy of existing pay scales in these classes.

[3] Attorney General's opinion 48-178, December 20, 1948.

The recommended salaries are in most instances somewhat higher and in some instances much higher than those now paid. However, we are convinced that careful analysis of the work to be done in the office, establishment of appropriate minimum qualifications, and testing of the market to see what would have to be paid if the necessity of filling the jobs with qualified persons should arise will bear out the validity of our recommendations.

27. *That the budget for the assessor's office be set at $186,807 for the Fiscal Year 1949-50, $175,379 for the Fiscal Year 1950-51, $83,483 for the Fiscal Year 1951-52, $84,352 for the Fiscal Year 1952-53, and $86,650 thereafter, with such modifications as may be required because of changes in general price and wage levels and in work loads.*

Table 21 in the appendix and Figure 36 summarize the approximate fiscal outlays required for the recommended installations and recurring operations of the assessor's office at present price and wage levels and with 1947 work loads. It is estimated that the installations will cost $274,783, spread over a three-year period, and that the cost of recurring operations will increase from $48,729 in 1949-50, when most of the personnel will be used for installation work, to $86,650 in 1953-54, when the new appraisal plant is in full operation and all employees are at the tops of their respective salary ranges.

Salary estimates for technical and specialized personnel are based on the assumption that both new and old employees will start at the first steps of their salary ranges;

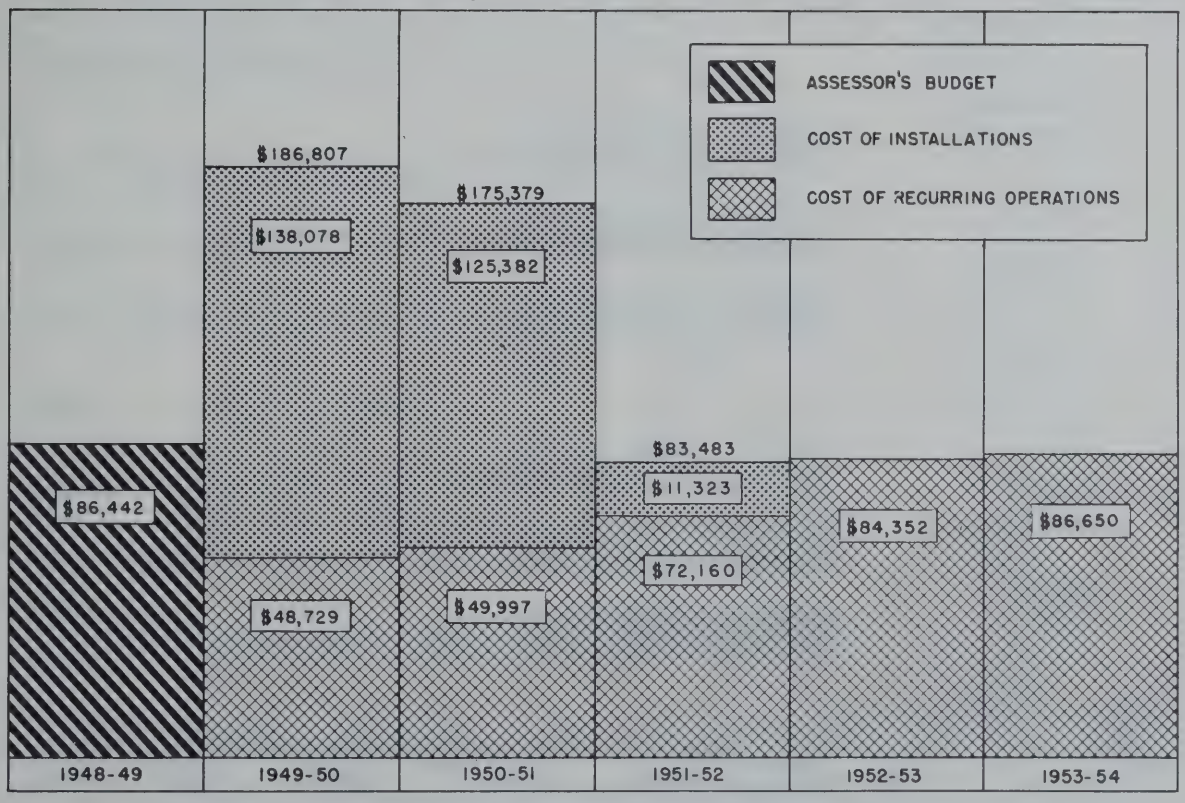


Fig. 36. A temporary increase in the assessor's budget is recommended to finance the reappraisal project and other recommended installations.

if it is thought more suitable to recognize accrued service, the estimates will require some upward revision. It is further assumed that all technical employees will remain in service and earn annual pay increases. Salary estimates for the clerical employees other than the senior assessment clerk are based on existing pay scales.

The estimates for recurring maintenance and operation are simply carried forward from the 1948-49 budget with the single exception of the item for traveling expenses. The latter item is computed at the rate of $550 a year for the assessor, the assistant assessor, and each full-time appraiser and $150 a year for each seasonal appraiser. Expenditures in this category for the installation program consist mainly of travel expense, computed in the same manner as for recurring operations; purchase of map supplies and prints costing approximately $1.50 a map; and purchase of appraisal record forms at just under $20 a thousand.

The outlays contemplated in the installations budget will provide for purchases of files, drafting equipment, calculating machines, and office furniture. No offset to capital outlays has been made for the salvage value of drafting equipment and furniture, although they can probably be sold for half their cost or profitably used elsewhere in the county service after the installation projects are completed.

The division of these costs between recurring operations and installations, while reasonably accurate, is not precise. As Figure 37 indicates, it is contemplated that the cost of all but the personal property work will be divided between the two categories during the first two fiscal years. In the third fiscal year, all of the personal property work and nothing else is to be charged to installations. A literal interpretation of this objective

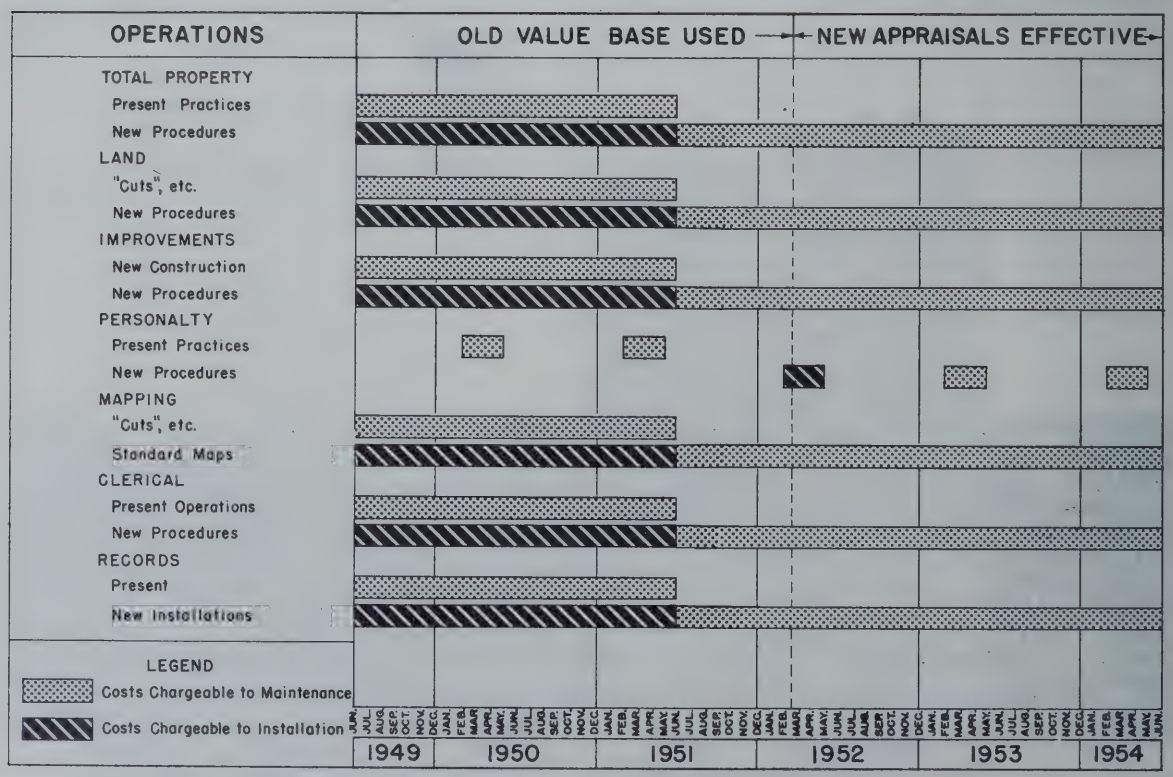


Fig. 37. Costs are to be divided between installations and recurring operations for three fiscal years while the old value base is retained.

would require an allocation of the third-year salaries and travelling expenses of the three full-time appraisers to reflect the proposal that they give 35 percent of their time to personal property work in this year. (See Table 19.) Such an allocation would reduce the cost of recurring operations in the 1951-52 Fiscal Year by approximately $4,673 and add a like amount to the cost of installations, thus raising the total cost of installations over the three-year period to $279,456.

Commitments of this magnitude are not to be lightly recommended and are urged only after careful study. We are confident that they will afford the material basis for "the most efficient assessment of property for tax purposes." To this end we earnestly commend them to the officials and citizens of Marin County.

APPENDIX

A. TABLES

TABLE 1—LAND COVER IN MARIN COUNTY, JANUARY 1, 1945

Land cover	Acres	Percent of total
Timber-type trees	26,000	7.8
Other trees	23,000	6.9
Trees and grass	34,000	10.2
Grass	174,000	52.3
Chaparral	19,000	5.7
Coastal sagebrush	24,000	7.2
Crops, orchards, rural and urban structures	32,000	9.6
Barren	1,000	0.3
Totals	333,000	100.0

SOURCE: A. E. Wieslander and Herbert A. Jensen, *Forest Areas, Timber Volumes, and Vegetation Types in California,* California Forest and Range Experiment Station, Forest Survey Release No. 4, Berkeley, March 1, 1946, p. 26.

TABLE 2—POPULATION OF MARIN COUNTY, AVERAGE ANNUAL PERCENTAGE INCREASES, AND PERCENTAGES OF STATE-WIDE TOTALS, 1910 TO 1949

Date	Population	Average annual percentage increase	Percent of state total
January 1, 1910	25,114	----------	1.06
January 1, 1920	27,342	.89	.80
April 1, 1930	41,684	5.25	.73
April 1, 1940	52,907	2.69	.77
January 1, 1941	54,800	3.58	.78
January 1, 1942	57,600	5.11	.78
January 1, 1943	64,800	12.50	.83
January 1, 1944	71,500	10.34	.85
January 1, 1945	78,100	9.23	.88
January 1, 1946	72,000	—7.81	.77
January 1, 1947	71,500	—.69	.74
January 1, 1948	85,000	18.88	.85
January 1, 1949	*86,300	1.53	.84

* Preliminary figure.

SOURCE: Decennial figures from official United States censuses; other figures from California Taxpayers' Association, *Tax Digest,* January, 1948, p. 35, and January, 1949, p. 35.

TABLE 3—POPULATION OF MARIN COUNTY AND MARIN COUNTY CITIES, AS ENUMERATED IN THE 1940 DECENNIAL CENSUS AND IN SUBSEQUENT SPECIAL CENSUSES

Area	As enumerated in 1940 census	As enumerated in special censuses		Percent change 1940 to 1945
		Census date	Population	
City of Belvedere	457	October 25, 1945	671	46.8
City of Corte Madera	1,098	December 12, 1945	1,512	37.7
City of Fairfax	2,198	June 23, 1945	3,005	36.7
City of Larkspur	1,558	December 5, 1945	2,549	63.6
City of Mill Valley	4,847	June 11, 1945	6,119	26.2
City of Ross	1,751			
City of San Anselmo	5,790	June 18, 1945	7,125	23.1
City of San Rafael	8,573	June 11, 1945	11,389	32.8
City of Sausalito	3,540	June 5, 1945	4,719	33.3
Unincorporated area	23,095			
Totals	52,907			

SOURCE: Department of Commerce, Bureau of the Census, *Current Census Reports, Special Censuses,* Series P-SC.

TABLE 4—INCOME OF CIVILIAN RESIDENTS OF MARIN COUNTY, BY SOURCE OF INCOME, AND PERCENTAGES OF STATE-WIDE TOTALS, 1939 TO 1947 *

(Amounts in thousands of dollars)

Year	Salaries and wages	Proprietors' net income	Interest, dividends, and rents	Other income	Total	Percent of state total
1939	$16,687	$3,367	$6,392	$1,206	$27,652	.55
1940	17,003	3,693	6,564	1,335	28,595	.52
1941	20,587	5,020	8,042	1,339	34,988	.51
1942	30,271	6,908	8,251	1,374	46,804	.53
1943	52,912	8,845	8,981	3,068	73,806	.65
1944	69,448	9,872	10,688	4,871	94,879	.76
1945	57,426	9,331	11,485	6,798	85,040	.68
1946	78,881	20,033	12,142	6,601	117,657	.79
1947	80,247	20,911	13,760	6,575	121,493	.76

* Figures for the years 1939 to 1945 are those designated by the State Chamber of Commerce as "cash income of civilian residents." Those for the years 1946 and 1947 are designated as "individual income of civilian residents" and are not comparable with the earlier data. The total "cash income" figure for 1946 was estimated at $76,711,000, as compared with the total "individual income" figure of $117,657,000.

SOURCE: California State Chamber of Commerce, *Economic Survey Series 1945-1946,* Reports Nos. 27, 28, 29, 30, 31 (revised), and 32 (revised); *Economic Survey Series 1946-1947,* Report No. 41; *Economic Survey Series 1947-1948,* Report No. 40; *Economic Survey Series 1948-1949,* Reports Nos. 23 and 24.

TABLE 5—ASSESSED VALUES OF COUNTY- AND STATE-ASSESSED TANGIBLE PROPERTY IN MARIN COUNTY, BY TYPE OF PROPERTY, AND PERCENTAGES OF STATE-WIDE TOTALS, 1929 TO 1948*

Year	Land	Improvements	Personalty†	Exemptions	Net total	Percent of state total
County-assessed						
1929	$14,934,255	$9,855,490	$2,576,040		$27,365,785	.39
1930	17,870,930	10,080,745	2,730,270		30,681,945	.44
1931	17,530,825	10,184,630	2,380,532		30,095,987	.45
1932	17,443,510	9,891,030	1,980,105		29,314,645	.49
1933	17,179,640	9,857,455	1,739,005		28,776,100	.54
1934	17,014,325	9,951,070	1,753,904		28,719,299	.53
1935	23,061,375	13,636,925	2,381,449		39,079,749	.69
1936	23,326,050	16,277,960	2,594,110	$1,847,830	40,350,290	.70
1937	23,264,180	17,166,225	2,493,057	2,128,175	40,795,287	.69
1938	23,185,575	18,047,810	2,597,899	2,225,850	41,605,434	.69
1939	23,196,810	18,839,825	2,610,583	2,218,670	42,428,548	.69
1940	23,142,165	19,912,335	2,647,977	2,256,385	43,446,092	.70
1941	22,960,605	21,117,525	2,746,925	2,391,905	44,433,150	.70
1942	22,948,755	22,322,290	3,157,023	2,375,490	46,052,578	.69
1943	22,994,260	22,976,440	3,456,299	2,334,330	47,092,669	.69
1944	23,070,295	24,382,130	3,614,025	2,365,280	48,701,170	.68
1945	23,398,225	25,311,660	3,667,452	2,408,290	49,969,047	.67
1946	24,271,250	26,912,030	4,536,749	2,835,480	52,884,549	.66
1947	26,189,640	32,858,675	5,646,371	3,615,950	61,078,736	.63
1948	26,769,535	37,837,390	5,859,802	4,941,145	65,525,582	.61
State-assessed						
1935	$453,255	$1,408,450	$3,460,380		$5,322,085	.59
1936	566,080	1,398,850	3,552,320		5,517,250	.60
1937	564,290	2,412,730	2,590,050		5,567,070	.59
1938	557,360	2,449,800	2,554,120		5,561,280	.59
1939	532,750	2,345,950	2,619,990		5,498,690	.58
1940	530,950	2,362,750	2,686,070		5,579,770	.58
1941	642,700	2,313,310	2,637,180		5,593,190	.57
1942	603,540	2,378,100	2,695,920		5,677,560	.56
1943	584,170	2,410,810	2,754,770		5,749,750	.55
1944	527,090	2,463,470	2,863,790		5,854,350	.55
1945	521,050	2,417,080	2,921,110		5,859,240	.54
1946	467,220	2,577,790	3,023,170		6,068,180	.53
1947	679,350	2,775,340	3,505,050		6,959,740	.56
1948	693,590	2,933,790	3,755,960		7,383,340	.54
Totals						
1929	$14,934,255	$9,855,490	$2,576,040		$27,365,785	.39
1930	17,870,930	10,080,745	2,730,270		30,681,945	.44
1931	17,530,825	10,184,630	2,380,532		30,095,987	.45
1932	17,443,510	9,891,030	1,980,105		29,314,645	.49
1933	17,179,640	9,857,455	1,739,005		28,776,100	.54
1934	17,014,325	9,951,070	1,753,904		28,719,299	.53
1935	23,514,630	15,045,375	5,841,829		44,401,834	.67
1936	23,892,130	17,676,810	6,146,430	$1,847,830	45,867,540	.69
1937	23,828,470	19,578,955	5,083,107	2,128,175	46,362,357	.67
1938	23,742,935	20,497,610	5,152,019	2,225,850	47,166,714	.67
1939	23,729,560	21,185,775	5,230,573	2,218,670	47,927,238	.68
1940	23,673,115	22,275,085	5,334,047	2,256,385	49,025,862	.69
1941	23,603,305	23,430,835	5,384,105	2,391,905	50,026,340	.68
1942	23,552,295	24,700,390	5,852,943	2,375,490	51,730,138	.67
1943	23,578,430	25,387,250	6,211,069	2,334,330	52,842,419	.67
1944	23,597,385	26,845,600	6,477,815	2,365,280	54,555,520	.66
1945	23,919,275	27,728,740	6,588,562	2,408,290	55,828,287	.65
1946	24,738,470	29,489,820	7,559,919	2,835,480	58,952,729	.65
1947	26,868,990	35,634,015	9,151,421	3,615,950	68,038,476	.62
1948	27,463,125	40,771,180	9,615,762	4,941,145	72,908,922	.60

* Figures for each type of property from 1929 to 1935 are net; exemptions are already deducted.
† Includes money.
SOURCE: Reports of the State Board of Equalization.

TABLE 6—ASSESSED VALUES OF COUNTY- AND STATE-ASSESSED INTANGIBLE PROPERTY IN MARIN COUNTY, 1929 TO 1948

Year	County-assessed	State-assessed	Total
1929	$6,166,870		$6,166,870
1930	6,648,765		6,648,765
1931			
1932			
1933			
1934			
1935	4,548,153		4,548,153
1936	*83,992		*83,992
1937	296,003		296,003
1938		$3,770	3,770
1939		4,670	4,670
1940		2,090	2,090
1941			
1942			
1943			
1944			
1945	128,840		128,840
1946	427,814		427,814
1947	413,137		413,137
1948	424,658		424,658

* Reflects the exemption of all stocks, bonds, notes, debentures, and mortgages not previously exempt.
SOURCE: Reports of the State Board of Equalization.

TABLE 7—OCCUPATIONS OF EMPLOYED MARIN COUNTY RESIDENTS, 1940

Occupation	Number	Percent of total
Agriculture	1,451	6.65
Fishing and forestry	83	.38
Mining	53	.24
Construction	1,094	5.02
Manufacturing	1,571	7.20
Transportation, communication, and other utilities	1,944	8.91
Wholesale trade	676	3.10
Retail trade	2,588	11.87
Professional and related services	1,748	8.02
Other business and personal services, excluding domestic service	2,435	11.17
Domestic service	1,205	5.52
Government	6,725	30.83
Other and not reported	238	1.09
Totals	21,811	100.00

SOURCE: U. S. Department of Commerce, Bureau of the Census, *Sixteenth Census of the United States, Population*, Vol. II, Part 1, p. 558.

TABLE 8—INSURED EMPLOYMENT AND NUMBER OF INSURED REPORTING UNITS IN MARIN COUNTY, CLASSIFIED BY INDUSTRY AND BY SIZE OF REPORTING UNIT, SEPTEMBER, 1947

Industry group	Employment in mid-September 1947	Number of reporting units with specified numbers of employees							
		Total	0-9	10-19	20-29	30-39	40-49	50-99	100-499
Agriculture and fishing	114	28	24	3		1			
Mining	66	3	1	1			1		
Contract construction	2,066	250	209	26	3	3	3	4	2
Manufacturing	678	69	53	8	2	3	1	1	1
Public utilities	1,112	71	59	6	1		1		4
Wholesale trade	671	58	43	7	3	2	1	1	1
Retail trade	2,426	530	477	38	9	2		3	1
Finance, insurance, real estate	482	89	79	5	2	1		2	
Service industries	1,491	363	333	19	4	2	1	3	1
Establishments not elsewhere classified	41	19	19						
Unclassified	87	21	18	2	1				
Totals	9,234	1,501	1,315	115	25	14	8	14	10

SOURCE: State of California, Department of Employment, *Reporting Units by Size and Industry During the Third Quarter of 1947*, pp. 54-56.

TABLE 9—VALUE OF MARIN COUNTY FARM PRODUCTS SOLD, AS REPORTED IN THE 1940 AND 1945 CENSUSES OF AGRICULTURE

Product	Census of 1940		Census of 1945	
	Amount	Percent of total	Amount	Percent of total
Field crops	$106,689	2.9	$170,118	2.0
Vegetable crops	*56,210	1.5	*32,777	0.4
Fruit and nut crops	8,944	0.2	41,148	0.5
Horticultural specialities	57,008	1.5	196,698	2.4
Forest products	7,483	0.2		
Dairy products	2,518,201	67.9	5,989,793	71.9
Poultry and poultry products	458,379	12.4	1,157,267	13.9
Other livestock and livestock products	496,789	13.4	737,968	8.9
Totals	$3,709,703	100.0	$8,325,769	100.0

* Potatoes are included with field crops, not with vegetable crops.
SOURCE: U. S. Department of Commerce, Bureau of the Census, *Census of Agriculture: 1945*, Vol. I, Part 33, p. 84.

TABLE 10—NUMBERS OF REAL PROPERTY, SECURED PERSONAL PROPERTY, AND UNSECURED PROPERTY ASSESSMENTS AND NUMBERS OF IMPROVED AND UNIMPROVED REAL ESTATE PARCELS ON THE MARIN COUNTY LOCAL ROLL, CLASSIFIED BY CITIES AND RURAL ELEMENTARY SCHOOL DISTRICTS, 1947 *

City or school district	Number of assessments				Number of real estate parcels		
	Secured real property	Secured personal property	Unsecured property	Total	Improved	Un-improved	Total
Cities:							
Belvedere	392	173	10	575	320	114	434
Corte Madera	1,122	304	21	1,447	585	537	1,122
Fairfax	2,553	509	68	3,130	1,460	1,357	2,817
Larkspur	1,390	542	77	2,009	836	690	1,526
Mill Valley	3,021	1,645	263	4,929	2,223	1,177	3,400
Ross	808	380	16	1,204	574	234	808
San Anselmo	3,324	1,980	176	5,480	2,492	1,070	3,562
San Rafael	4,357	1,381	794	6,532	3,042	2,063	5,105
Sausalito	1,494	652	232	2,378	1,067	427	1,494
All cities	18,461	7,566	1,657	27,684	12,599	7,669	20,268
Rural School Districts:							
American Valley	12	----------	†	†	9	3	12
Aurora	61	10	†	†	39	22	61
Black	182	27	†	†	118	165	283
Black Point	647	49	†	†	182	569	751
Bolinas Union	2,155	188	†	†	270	2,195	2,465
Burdell	23	----------	†	†	9	14	23
Clark	27	10	†	†	23	4	27
Dixie	49	6	†	†	21	28	49
Estero	25	4	†	†	18	7	25
Fairfax Out	409	74	†	†	150	259	409
Franklin	190	18	†	†	125	280	405
Inverness	762	95	†	†	369	727	1,096
Kentfield	1,130	219	†	†	609	631	1,240
Laguna	94	21	†	†	53	41	94
Lagunitas	1,716	128	†	†	803	1,767	2,570
Larkspur Out	206	21	†	†	79	127	206
Lincoln	32	4	†	†	16	16	32
Loma Alta	15	1	†	†	5	10	15
Marshall	52	7	†	†	30	22	52
Mill Valley Out	4,594	489	†	†	1,317	4,004	5,321
Nicasio	118	11	†	†	75	43	118
Novato	1,113	322	†	†	785	543	1,328
Olema	135	19	†	†	68	151	219
Point Reyes	27	2	†	†	6	21	27
Reeds	206	32	†	†	69	222	291
Ross Out	109	63	†	†	78	31	109
San Jose	53	7	†	†	27	26	53
San Pedro	386	87	†	†	171	251	422
San Quentin	52	5	†	†	27	25	52
San Rafael Out	634	112	†	†	255	1,235	1,490
Sausalito	253	17	†	†	58	574	632
Stinson Beach	500	71	†	†	248	390	638
Tiburon	461	86	†	†	208	253	461
Tocaloma	50	3	†	†	21	106	127
Tomales	185	33	†	†	125	60	185
Union	29	3	†	†	19	10	29
Wilkins	56	5	†	†	22	34	56
All rural school districts	16,748	2,249	1,131	18,997	6,507	14,866	21,373
Grand totals	35,209	9,815	2,788	47,812	19,106	22,535	41,641

* Excluding assessments made by the State Board of Equalization.
† Not separately tabulated for rural school districts.
SOURCE: County assessor's records.

TABLE 11—NUMBERS OF SITES USED OR AVAILABLE FOR USE FOR COMMERCIAL, INDUSTRIAL, FARM, AND RESIDENTIAL PURPOSES IN THE SEVERAL CITIES AND THE UNINCORPORATED AREA OF MARIN COUNTY, 1947

Location	Commercial sites	Industrial sites	Farms	Residential and miscellaneous sites	Total
Belvedere	47			387	434
Corte Madera	69	15		1,038	1,122
Fairfax	205			2,612	2,817
Larkspur	197	10		1,319	1,526
Mill Valley	351			3,049	3,400
Ross	12			796	808
San Anselmo	249	20		3,293	3,562
San Rafael	750	330		4,025	5,105
Sausalito	264	193		1,037	1,494
All cities	2,144	568		17,556	20,268
Unincorporated area	2,106	648	618	18,001	21,373
Grand totals	4,250	1,216	618	35,557	41,641

TABLE 12—NUMBERS OF MAJOR IMPROVEMENTS, CLASSIFIED BY USE, AND NUMBERS OF MINOR IMPROVEMENTS IN THE CITIES OF MARIN COUNTY, 1947*

Use of improvement	Belvedere	Corte Madera	Fairfax	Larkspur	Mill Valley	Ross	San Anselmo	San Rafael	Sausalito	All cities
Commercial major improvements:										
Larger hotel buildings		2	1	1		1	1	12	4	22
Larger office buildings		1		2			3	2	1	9
Service stations†		3	7	3	9	2	10	17	8	59
Other one-story buildings	2	5	25	13	68	5	122	168	43	451
Other multiple-story buildings‡	1	2	19	11	12	3	7	56	41	152
Totals	3	13	52	30	89	11	143	255	97	693
Industrial major improvements	1	2	4	8	3	1	4	24	29	76
Residential major improvements:										
Apartment houses¶	2	3	4	18	9	5	11	21	25	98
Motels and courts		10		3	12	3	8	44	12	92
One-story single family	324	546	1,535	836	2,587	409	3,115	2,960	1,002	13,314
Two-story single family	50	35	171	82	294	170	221	444	230	1,697
Two-family		2	7	10	57	10	35	17	49	187
Totals	376	596	1,717	949	2,959	597	3,390	3,486	1,318	15,388
Institutional major improvements**	3	6	31	10	9	12	45	77	14	207
Miscellaneous major improvements††	1	1	21	13	13	1	18	29	8	105
Totals for major improvements	384	618	1,825	1,010	3,073	622	3,600	3,871	1,466	16,469
Minor improvements	256	403	1,216	752	2,044	422	2,400	2,574	972	11,039
Grand totals	640	1,021	3,041	1,762	5,117	1,044	6,000	6,445	2,438	27,508

* Does not include an estimated 8,210 major improvements and 11,576 minor improvements in unincorporated areas.
† Including bulk plants.
‡ Including buildings whose first stories are used for commercial purposes and whose upper stories are used for other purposes.
¶ Buildings containing three or more dwelling units.
** Hospitals, schools, libraries, churches, etc.
†† Including recreational facilities.
SOURCE: Fire insurance maps and maps and records in the city clerks' offices.

TABLE 13—NUMBERS AND VALUES OF BUILDING PERMITS IN SELECTED CITIES AND THE UNINCORPORATED AREA OF MARIN COUNTY

Year	Permits		Year	Permits	
	Number	Value		Number	Value
Corte Madera			*San Anselmo*		
1946	51	$163,515	1938	179	$369,264
1947	52	199,854	1939	171	375,259
			1940	137	330,310
Fairfax			1941	107	*213,685
1938	77	57,410	1942	88	*101,910
1939	106	52,135	1943	83	*104,108
1940	77	52,876	1944	65	*79,520
1941	75	48,839	1945	137	*405,337
1942	65	21,378	1946	252	*964,521
1943	46	15,950	1947	271	*1,049,680
1944	49	26,074			
1945	75	75,084	*San Rafael*		
1946	115	250,715	1938	235	531,807
1947	169	301,150	1939	202	554,747
			1940	237	623,375
Larkspur			1941	231	630,335
1937	31	56,750	1942	243	472,824
1938	42	61,925	1943	277	653,961
1939	29	93,888	1944	191	170,743
1940	25	90,617	1945	258	503,837
1941	42	89,675	1946	393	1,775,480
1942	87	178,800	1947	539	2,598,445
1943	9	9,500			
1944	8	18,000	*Sausalito*†		
1945	27	35,850	1939	27	73,000
1946	18	145,450	1940	36	98,000
1947	37	152,250	1941	27	74,000
			1942	43	116,000
Mill Valley			1943	30	81,000
1940	215	354,482	1944	22	60,000
1941	224	359,992	1945	19	52,000
1942	132	151,261	1946	41	111,000
1943	187	297,016	1947	98	261,000
1944	100	182,341			
1945	328	650,379	*Outside cities*		
1946	310	839,538	1946	‡	3,569,381
1947	290	1,221,958	1947	1,097	6,196,203

* Based on 1940 construction cost factors.

† Numbers are estimates derived by dividing receipts from building permits by $9.50; values are estimates derived by dividing such receipts by $0.0035.

‡ Not available.

SOURCE: Records of city clerks and city and county building inspectors.

TABLE 14—NUMBERS AND VALUES OF CHURCH, COLLEGE, ORPHANAGE, WELFARE, AND VETERANS' EXEMPTIONS IN MARIN COUNTY, 1941 TO 1948

Year	Church exemptions		College exemptions		Orphanage exemptions	
	Number	Value	Number	Value	Number	Value
1941	*	$195,120	3	$398,510	2	$178,480
1942	*	190,820	3	417,160	2	179,090
1943	*	185,510	3	416,535	2	180,935
1944	36	196,800	3	428,260	2	181,415
1945	36	196,800	3	428,535	2	181,515
1946	36	196,800	3	428,535	2	182,615
1947	30	158,445	2	321,710	2	231,035
1948	31	169,655	2	407,785	2	234,825

Year	Welfare exemptions†		Veterans exemptions		Totals	
	Number	Value	Number	Value	Number	Value
1941			1,772	$1,619,795	1,777	$2,391,905
1942			1,729	1,588,420	1,734	2,375,490
1943			1,748	1,539,950	1,753	2,322,930
1944			1,625	1,542,100	1,666	2,348,575
1945			2,217	1,738,730	2,258	2,545,580
1946	14	$184,335	2,161	1,829,455	2,216	2,821,740
1947	10	80,910	3,466	2,825,695	3,510	3,617,795
1948	10	122,660	4,379	3,935,745	4,424	4,870,670

* Not reported.
† First allowed in 1946.
SOURCE: Reports of the county assessor to the board.

TABLE 15—NUMBERS OF NEW SUBDIVISIONS AND LOTS THEREIN AND NUMBER OF DEEDS RECORDED IN MARIN COUNTY, 1938 TO 1947

Year	Subdivisions		Recorded deeds*
	Number	Number of lots	
1938	9	396	3,223
1939	5	125	3,347
1940	6	236	3,284
1941	5	195	3,328
1942	11	462	3,135
1943	3	129	3,230
1944	3	163	†3,319
1945	2	130	†3,524
1946	20	866	†3,828
1947	36	1,493	†4,584

* Exclusive of trust deeds.
† Estimated from three months' sampling.
SOURCE: County recorder's records.

TABLE 16—POSITIONS AND MONTHLY SALARIES IN DECEMBER, 1948, AND 1948-49 BUDGETARY PROVISIONS FOR SALARIES AND WAGES IN THE MARIN COUNTY ASSESSOR'S OFFICE

Number of positions	Title of position	Monthly salary	Budgetary provision
1	Assessor	$529 17	$6,350
1	Chief deputy	335 00	4,020
1	Supervising field deputy	345 00	4,140
3	Field deputies	275 00	9,900
2		250 00	6,000
2		295 00	7,080
3	Office deputies	235 00	8,460
3		200 00	7,200
1	Chief engineer (part-time)	295 00	3,540
1	Draftsmen (part-time)	250 00	3,000
*1		†275 00	
*4	Field deputies (part-time)	‡220 00	8,400
*5	Other deputies (part-time)	¶165 00	
*1	Special appraiser (part-time)	**330 00	1,250
29			††$69,340

* The numbers and titles of these positions are not specified in the budget as adopted by the board of supervisors.
† Actual hourly rate of $1.60 translated into a monthly salary at the rate of 1,720 hours a month.
‡ Actual daily rate of $10 translated into a monthly salary at the rate of 22 days a month.
¶ Various daily rates averaging $7.50 translated into an average monthly salary at the rate of 22 days a month.
** Actual daily rate of $15 translated into a monthly salary at the rate of 22 days a month.
†† Excludes $3,000 appropriated from the salary fund for "maps and platting."
SOURCE: Assessor's monthly pay roll sheet, December 1, 1948; County Auditor, *Final County Budget for the Fiscal Year Ending June 30, 1949. . . .*, p. 18.

TABLE 17—ACTUAL EXPENDITURES OF THE MARIN COUNTY ASSESSOR'S OFFICE IN THE 1947-48 FISCAL YEAR AND AUTHORIZED EXPENDITURES IN THE 1948-49 FISCAL YEAR

Item	Actual 1947-48 expenditures*	Authorized 1948-49 expenditures
Salaries and wages, totals†	$48,146 37	$72,340 00
Maintenance and operation:		
Printing and stationery	2,213 17	3,600 00
Books	1,155 51	1,800 00
Advertising	72 70	100 00
Postage	877 08	1,250 00
Communication	343 06	400 00
Mileage	1,978 51	4,000 00
Maps—special services	72 25	
Convention expenses	244 60	100 00
Photographic supplies	1 26	20 00
Repairs	164 03	350 00
Miscellaneous	29 50	300 00
Totals	$7,151 67	$11,920 00
Capital outlay:		
Typewriters	$134 74	$300 00
Card cabinets	139 70	1,367 00
Card carrier units	299 81	
Adding machine		375 00
Roller trucks		100 00
Envelope sealer		40 00
Totals	$574 25	$2,182 00
Grand totals	$55,872 29	$86,442 00

* Partially estimated.
† Including an item for maps and platting to which $64 was charged in 1947-48 and $3,000 was appropriated for 1948-49. See Table 16 for details.
SOURCE: County Auditor, *Final County Budget for the Fiscal Year Ending June 30, 1949 . . .*, p. 18.

TABLE 18—DERIVATION OF INSTALLATION PERSONNEL REQUIREMENTS FOR REAL PROPERTY APPRAISALS DURING THE FIRST TWO YEARS OF THE REAPPRAISAL PROJECT

Type of work	Units of work	Installation period (in years)	Minimum units per annum	Average units per man-day	Number of man-days required	Allocation of man-days
1	2	3	4	5	6	7
Supervision, planning, and research	*	*	*	*	316	Ch. appr. (159 days) Supv. appr. (94 days) Sr. est. (66 days)
	Parcels					
Total improved property appraisals						
Properties in cities						
Larger hotels and office bldgs.	31	2	16	1	16	Chief appraiser
Service stations	†168	2	84	5	17	
Other one-story commercial bldgs.	451	2	226	10	23	
Other multiple-story commercial bldgs.	152	2	76	5	15	Supervising appraiser
Apartment houses	50	2	25	2	13	
Motels and courts	23	2	12	2	6	
One- and two-family residences and other	11,833	2	5,917	25	237	
Properties outside cities						
Farms	618	2	309	4	77	13 appraisers
Other	5,780	2	2,890	20	145	
Special-type real property appraisals	*	*	*	*	45	Chief appraiser
Land appraisals						
Commercial and industrial parcels	5,466	2	2,733	15	182	Supv. appr. (52 days) 13 appr. (130 days)
Farms	618	2	309	2	155	13 appraisers
Residential and other parcels	35,557	2	17,779	40	444	
	Acres					
Tree and vine appraisals	434	2	217	100	2	13 appraisers
	Major structures					
Structural cost estimates						
Improvements in cities						
Larger hotels and office bldgs.	31	2	16	3	5	
Service stations	†168	2	84	5	17	
Other one-story commercial bldgs.	451	2	226	8	28	Senior estimator
Other multiple-story commercial bldgs.	152	2	76	3	25	
Industrial bldgs.	76	2	38	4	10	
Apartment houses	98	2	49	5	10	
Motels and courts	92	2	46	10	5	
One-story residences	13,314	2	6,657	10	666	
Other residences	1,884	2	942	6	157	13 appraisers
Institutional and miscellaneous bldgs.	312	2	156	8	20	
Improvements outside cities	‡8,101	2	4,051	8	506	
New construction, locations, etc.	3,750	1	3,750	10	375	Sr. est. (69 days) 13 appr. (306 days)
Total					3,517	

* Not available or not specified.
† Includes service stations outside cities.
‡ Includes improvements on all public housing projects but excludes service station improvements.

TABLE 19—DERIVATION OF OPERATING PERSONNEL REQUIREMENTS FOR REAL PROPERTY APPRAISALS AND INSTALLATION PERSONNEL REQUIREMENTS FOR PERSONAL PROPERTY AND FIXTURE APPRAISALS DURING THE THIRD YEAR OF THE REAPPRAISAL PROJECT

Type of work	Units of work	Frequency of coverage or installation period	Minimum units per annum	Average units per man-day	Number of man-days required	Allocation of man-days					
						Chief appr.	Supv. appr.	Senior est.	Three appr.	Sr. aud. appr.	7 seas. appr.
1	2	3	4	5	6	7	8	9	10	11	12
		Years									
Supervision, planning, and research	*	*	*	*	225	76	30	43		76	
	Parcels										
Total improved property appraisals	19,106	4	4,777	†	277	48	190		39		
Special-type real property appraisals	*	*	*	*	41	41					
Land appraisals	41,641	4	10,410	†	242	55			187		
	Acres										
Tree and vine appraisals	434	4	109	145	1				1		
	Structures										
Structural cost estimates	3,750	1	3,750	10	375			177	198		
	Number										
Personal property and fixture appraisals											
Large com'l and industrial accts.	200	1	200	4	50					50	
Other com'l and industrial accts.	1,500	1	1,500	20	75				75		
Airplanes	50	1	50	10	5					5	
Boats	878	1	878	7	125					89	36
Residences‡	18,347	1	18,347	35	524				98		426
Farms	618	1	618	10	62				62		
Totals					2,002	220	220	220	660	220	462

* Not available or not specified.
† See Table 20.
‡ Including residences on farms.

TABLE 20—DERIVATION OF PERMANENT OPERATING APPRAISAL PERSONNEL REQUIREMENTS OF THE MARIN COUNTY ASSESSOR'S OFFICE

Type of work	Units of work	Frequency of coverage (in years)	Minimum units per annum	Average units per man-day	Number of man-days required	Allocation of man-days					
						Chief appr.	Supv. appr.	Senior est.	Three appr.	Sr. aud. appr.	6 seas. appr.
1	2	3	4	5	6	7	8	9	10	11	12
Supervision, planning, and research	*	*	*	*	177	79	30	40		28	
Total improved property appraisals	*Parcels*										
Properties in cities											
Larger hotels and office bldgs.	31	4	8	1	8						
Service stations	†168	4	42	5	8						
Other one-story com'l bldgs.	451	4	113	10	11	45					
Other multiple-story com'l bldgs.	152	4	38	5	8						
Apartment houses	50	4	13	2	7						
Motels and courts	23	4	6	2	3						
1- and 2-family residences and other	11,833	4	2,958	25	118		118				
Properties outside cities											
Farms	618	4	155	4	39				39		
Other	5,780	4	1,445	20	72		72				
Special-type real property appraisals	*Number*										
Operating mines	5	*	*	*	5						
Larger industrial plants	31	4	8	2	4	41					
Possessory interests	*	*	*	*	15						
Water utility and other prop	*	*	*	*	17						
Land appraisals	*Parcels*										
Com'l. and ind'l. parcels	5,466	4	1,367	25	55	55					
Farms	618	4	155	4	39				187		
Residential and other	35,557	4	8,889	60	148						
	Acres										
Tree and vine appraisals	434	4	109	145	1				1		
Structural cost estimates	*Structures*										
New construction	3,000	1	3,000	10	300			105	195		
Locations, "cuts," investigations, recalls	750	1	750	10	75			75			
Personal prop. and fixture appraisals	*Number*										
Large com'l and ind'l accts.	200	1	200	4	50						
Other com'l and ind'l accts.	1,500	1	1,500	20	75					130	
Airplanes	50	1	50	10	5						
Boats	878	1	878	8	110				110		
Residences‡	18,347	1	18,347	35	524				128	62	396
Farms	618	1	618	10	62						
Totals					1,936	220	220	220	660	220	396

* Not available or not specified. † Includes service stations outside cities. ‡ Including residences on farms.

TABLE 21—ESTIMATED FISCAL OUTLAY FOR RECOMMENDED INSTALLATIONS AND RECURRING OPERATIONS IN THE MARIN COUNTY ASSESSOR'S OFFICE, 1949-50 TO 1953-54

Number of items	Item	1949-50	1950-51	1951-52	1952-53	1953-54
	Salaries and Wages					
	Recurring operations:					
1	Assessor	*$6,350	*$6,925	$7,500	$7,500	$7,500
1	Assistant assessor			6,060	6,360	6,672
1	Supervising real property appraiser			5,496	5,772	6,060
1	Senior structural cost estimator			4,512	4,740	4,980
1	Senior auditor-appraiser	4,092	4,296		4,740	4,980
3	Appraisers			11,700	12,276	12,888
5	Seasonal appraisers†	3,465	3,630		4,020	4,215
1	Seasonal appraiser†				804	843
1	Office deputy	3,540	3,540			
1	Map draftsman	3,372	3,540	3,720	3,900	4,092
1	Senior assessment clerk	3,060	3,216	3,372	3,540	3,720
1	Stenographer-clerk	2,820	2,820	2,820	2,820	2,820
2	Clerks	5,640	5,640	5,640	5,640	5,640
2	Clerks	4,800	4,800	4,800	4,800	4,800
1	Calculating machine operator			2,400	2,400	2,400
2	Junior clerks (seasonal)	‡1,320	‡1,320	‡1,320	‡1,320	‡1,320
	Totals	$38,459	$39,727	$59,340	$70,632	$72,930
	Installations:					
1	Chief appraiser	$5,496	$5,772			
1	Supervising real property appraiser	4,980	5,232			
1	Senior structural cost estimator	4,092	4,296			
1	Senior auditor-appraiser			$4,512		
13	Appraisers	46,020	48,360			
7	Seasonal appraisers			¶5,211		
1	Senior map draftsman	3,900	4,092			
7	Map draftsmen	23,604	24,780			
2	Account clerks	4,800	4,800			
3	Typist-clerks	7,200				
1	Typist-clerk	2,400	2,400			
4	Calculating machine operators	9,600	9,600			
1	Typist (5 months)	‡825				
	Totals	$112,917	$109,332	$9,723		
	Maintenance and Operation					
	Recurring operations:					
	Printing and supplies	$3,600	$3,600	$3,600	$3,600	$3,600
	Books	1,800	1,800	1,800	1,800	1,800
	Advertising	100	100	100	100	100
	Postage	1,250	1,250	1,250	1,250	1,250
	Communication	400	400	400	400	400
	Conference expenses	100	100	100	100	100
	Other traveling expenses	1,850	1,850	4,400	5,300	5,300
	Photographic supplies	20	20	20	20	20
	Repairs	350	350	350	350	350
	Miscellaneous	300	300	300	300	300
	Totals	$9,770	$9,770	$12,320	$13,220	$13,220
	Installations:					
	72,000 appraisal forms	$1,372				
	Traveling expenses	8,800	$8,800	$1,600		
	Map supplies	1,850	1,850			
	Miscellaneous	250	250			
	Totals	$12,272	$10,900	$1,600		

TABLE 21—ESTIMATED FISCAL OUTLAY FOR RECOMMENDED INSTALLATIONS AND RECURRING OPERATIONS IN THE MARIN COUNTY ASSESSOR'S OFFICE, 1949-50 TO 1953-54—Continued

Number of items	Item	1949-50	1950-51	1951-52	1952-53	1953-54
	Outlays					
	Recurring operations:					
	Miscellaneous	$500	$500	$500	$500	$500
	Totals	$500	$500	$500	$500	$500
	Installations:					
	Master property record cards and filing cabinets	$5,150	$5,150			
	Rotary ownership index strips, frames, and stands	1,058				
2	Appraisal file cabinets	200				
	Mapping equipment and tools	2,800				
1	Map file with cap and base	325				
	Office furniture	1,256				
3	Calculating machines	2,100				
	Totals	$12,889	$5,150			
	Recapitulation					
	Salaries and wages:					
	Recurring operations	$38,459	$39,727	$59,340	$70,632	$72,930
	Installations	112,917	109,332	9,723		
	Totals	$151,376	$149,059	$69,063	$70,632	$72,930
	Maintenance and operation:					
	Recurring operations	$9,770	$9,770	$12,320	$13,220	$13,220
	Installations	12,272	10,900	1,600		
	Totals	$22,042	$20,670	$13,920	$13,220	$13,220
	Outlays:					
	Recurring operations	$500	$500	$500	$500	$500
	Installations	12,889	5,150			
	Totals	$13,389	$5,650	$500	$500	$500
	Grand totals	$186,807	$175,379	$83,483	$84,352	$86,650
	Recurring operations	$48,729	$49,997	$72,160	$84,352	$86,650
	Installations	138,078	125,382	11,323		

* Because of constitutional limitations, the recommended increase in the assessor's salary is first reflected as of January, 1951. The midpoint of the suggested range is used for subsequent periods.

† To be employed for three months (66 days) a year.

‡ Computed at $7.50 a day.

¶ Five appraisers on the third salary step, two on the first.

B. GLOSSARY

Some of the technical terms commonly used by county assessors, many of which are used in this report, are defined in this glossary. Terms consisting of a noun and an adjective are indexed according to the initial letter of the noun except when the meaning of the noun is well understood.

Ad Valorem. According to value.

Appraisal. (1) The act of estimating the value of property. (2) The appraised value.

Appraisal, Comparative Method of. An appraisal made by comparison of the subject property with another property of established value.

Appraisal, Fractional. An appraisal of part of a property without reference to the value of the remainder or of the property as a whole.

Appraisal, Income Analysis Method of. A method of appraisal in which primary consideration is given to the future income in money or money's worth that is to be derived from ownership of the subject property.

Appraisal, Market Analysis Method of. A method of appraisal in which primary consideration is given to the prices at which the subject property and/or comparable properties have been sold, are offered for sale, or will be purchased.

Appraisal, Replacement Cost Method of. A method of appraisal in which primary consideration is given to the cost of replacing the property.

Appraisal, Residual. An appraisal of a part of a property derived by subtracting a fractional appraisal from a unit appraisal.

Appraisal, Unit. An appraisal of a property as a whole without reference to the values of fractional parts of the whole.

Area, Code. A tax rate area.

Area, Tax Rate. The area in which a unique combination of tax rates is applicable.

Assessed Value. See Value, Assessed.

Assessee. The person in whose name an assessment is made.

Assessment. (1) The assessed value. (2) The official act of determining a tax base. (3) The official act of determining the tax liability. (4) In California, a levy, whether ad valorem or otherwise, which applies to land only or to land and improvements only (also called special assessment).

Assessment Date. The date *as of* which property ownership, situs, and value are fixed for tax purposes; the first Monday in March in California.

Assessment Roll. See Roll, Assessment.

Assessment Roll Index. See Roll Index.

Assessment Season. The interval between the assessment date and the date on which the assessment roll is turned over to the clerk of the board of supervisors for opening to public inspection.

Assessment, Secured. An assessment on the secured portion of the assessment roll.

Assessment, Unsecured. An assessment on the unsecured portion of the assessment roll.

Assessment Year. A period beginning with the assessment date and ending with the day preceding the next assessment date.

Corner Enhancement. The excess of the value of a corner lot over the value of an inside lot of otherwise similar character.

Corner Influence Rule. An empirical rule by which the value of a corner lot or a lot near a corner is related to the value of a lot near the center of the block.

Corner Reflection. The excess of the value of a lot near but not on a corner over the value of an inside lot of otherwise similar character.

Cost. The amount of money or money's worth actually given in exchange for property or services or which would have to be given to acquire such property or services.

Cost, Original. The price paid for a property by the present owner, either upon acquiring it from another owner or upon constructing it.

Cost, Replacement. The cost of replacing a property with a new one capable of rendering the services which the existing property would render if new.

Cost, Reproduction. The cost of reproducing property of identical character.

Depreciation. (1) Loss in value from whatever cause. (2) The difference between replacement cost and present value of a constructible property.

Depreciation, Diminishing Balances Method of. A method of writing down the original or replacement cost of a property over the period of its expected economic life by means of decreasing periodical charges, each of which is a constant percentage of the depreciated book value of the property at the beginning of the fiscal period and the total of which is equal to the original or replacement cost of the property less any anticipated scrap value at the end of its economic life.

Depreciation, Economic. Obsolescence.

Depreciation, Normal. The amount by which the replacement cost of a constructible property exceeds its current value when the property is subject to a normal (typical) amount of wear and tear and obsolescence.

Depreciation, Physical. Depreciation resulting from physical deterioration.

Depreciation, Straight-line Method of. A method of writing down the original or replacement cost of a property over the period of its expected economic life by means of equal periodical charges the sum of which is equal to the original or replacement cost of the property less any anticipated scrap value at the end of its economic life.

Depth Rule. An empirical rule by which the front-foot values of lots of different depth are related to each other and to the unit front-foot value.

Description, Legal. A property description that is legally acceptable for conveyance of the property, assessment of taxes, or other specific purposes.

Description, Metes and Bounds. A legal description in terms of the distances and directions from a designated point of origin along the perimeter of a parcel of land and back to the point of origin.

Description, Property. A statement concerning the location of a particular parcel of land that serves to distinguish it from all other parcels.

Exemption, Householder's. The constitutional exemption of personal property of a householder to the amount of $100.

Grantee. The person or persons to whom a property is conveyed.

Grantor. The person or persons conveying a property.

Improvement. In California property tax law, a building, structure, fixture, or fence (other than a telegraph or telephone pole or line) or a planted fruit, nut, or ornamental tree or vine (other than a date palm under eight years of age, a fruit or nut tree under four years of age, or a grapevine under three years of age).

Improvement, Major. A residential, industrial, or commercial structure, including large barns, as distinguished from private garages, outbuildings, fences, etc.

Improvement, Minor. A small structure, such as a private garage, outbuilding, or fence.

Income, Residual. The amount of income remaining after deducting from a property's total income the amount of income required to cover the proper charges on a fractional part of the property.

Lot. Any one of the marketable parcels into which a tract of land is subdivided.

Lot, Inside. A lot far enough from all street intersections to be free of corner influence.

Land. The surface of the earth and all the natural resources and natural productive powers over which its possession gives man control.

Obsolescence. Depreciation other than that occasioned by physical deterioration.

Parcel. A contigious land area under a single fee ownership and used or intended for use as a single piece.

Parcel, Improved. A parcel comprised of land and one or more improvements.

Parcel, Unimproved. A parcel of land to which no improvements are attached.

Parcel Cut. A change in the boundaries of a parcel resulting in a reduction in the area.

Parcel Number. A unique number assigned to a parcel by which it may be distinguished from all other parcels in the county and may be located on the assessor's map and other records.

Percent Depreciated. The difference between 100 percent and the percent good.

Percent Good. The ratio, expressed in percentage terms, between the present value of a constructible property and its replacement cost.

Personal Property. All property other than real property.

Personalty. Personal property.

Price. The amount of money or money's worth which is actually given in exchange for property or services or the amount which the owner holds himself out as willing to accept for the property or services.

Price, Market. The value of a unit of goods or services, expressed in terms of money, as established in a free and open market.

Property. (1) A physical object capable of operation as an economic unit or commonly bought and sold as a unit; e.g., a vacant lot, a public utility system, an improved parcel, a stock of merchandise. (2) Any valuable interest or aggregate of interests in physical objects or claim upon free persons.

Property, Real. Land, unsevered mineral deposits and vegetation, and improvements.

Property, Secured. Property that is listed on the secured portion of the assessment roll.

Property, State-assessed. Property that is assessed by the State Board of Equalization.

Property Statement. The taxpayer's declaration of the description, quantity, and situs of his taxable property holdings as required by Section 441 of the Revenue and Taxation Code. (Although not required by law, the taxpayer may also declare values on this statement.)

Property, Unsecured. Property that is listed on the unsecured portion of the assessment roll.

Real Estate. Real property. (Often incorrectly used in California to mean only land.)

Realty. Real property.

Roll, Assessment. In property taxation, an official list of legal descriptions and assessed values of all parcels of taxable real property and the names of all owners of taxable personal property and the assessed values thereof. In California, the roll prepared by county assessors must also carry the names of known owners of real property and the known addresses of both real and personal property owners; it must show separate values for land and improvements in the case of improved parcels; and it must show certain exemptions.

Roll, Board. That part of the assessment roll on which are listed the assessments made by the State Board of Equalization.

Roll, Local. That part of the assessment roll on which are listed the assessments made by the county assessor.

Roll, Secured. That part of the assessment roll on which are listed all state assessments and all local assessments for which the taxes are a lien upon real estate of sufficient value, in the opinion of the assessor, to secure their payment.

Roll, Tax. In property taxation, an official list showing the tax liabilities derived by multiplying each assessed value (after deduction of applicable exemptions) by the sum of the several tax rates levied upon the property. (In California, the assessment roll becomes a tax roll after extension of taxes in the right-hand columns of the sheets on which the assessment roll is written.)

Roll, Unsecured. That part of the assessment roll on which are listed the assessments, mostly but not solely of personal property, for which the taxes are not a lien upon real estate of sufficient value, in the opinion of the assessor, to secure their payment.

Roll Index. A list of property owners' names arranged alphabetically and followed by the parcel numbers and/or numbers of the assessment roll volumes, pages, and lines on which such names appear as assessees.

Subdivision. A tract of land which has been subdivided into marketable building lots and the public and private ways required for access to such lots and which is covered by a recorded plat.

Value. A generic term which, when used in an economic sense without qualification, is usually synonymous with market value. In California property tax law, the full cash value.

Value, Appraised. Any value placed upon property by an appraiser.

Value, Assessed. The amount for which a property or group of properties is listed on the assessment roll.

Value, Bench-Mark. A value that is used to determine one or more other values by comparative appraisals.

Value, Book. Either the gross amount or the gross amount less book depreciation at which a property is carried on the owner's books of account.

Value, Cash. In California property tax law, the full cash value.

Value, Front-foot. The value of a land parcel per foot of frontage on the street or road.

Value, Full Cash. The statutory standard of assessed value in California, defined as the amount at which the property would be taken in payment of a just debt from a solvent debtor.

Value, Market. ". . . the highest price estimated in terms of money which a property would bring if exposed for sale in the open market, with reasonable time allowed to find a purchaser, buying with full knowledge of all of the uses and purposes to which it was adapted and for which it was capable [of being used] . . . the highest sum which the property is worth to persons generally . . ." (156 Cal. 409, 412).

Value, Residual. The amount remaining after subtracting a fractional appraisal from a unit appraisal.

Value, Total. The value derived from a unit appraisal.

Value, Unit. (1) The value ascribed to one of a number of identical or similar units into which a property is divided for appraisal purposes. (2) The value derived from a unit appraisal.

Value, Unit Front-foot. The value ascribed to a rectangular strip of urban land with a street frontage one foot wide and a standard depth and usually not subject to corner influence.

C. APPRAISAL FORMS

COMMERCIAL PROPERTY APPRAISAL RECORD

PARCEL _____
AREA CODE _____
ADDRESS _____ CITY _____
SUBDIVISION _____ BLK. _____ LOT _____ COMM. _____

CHARACTER OF SUBJECT PROPERTY						CHARACTER OF NEIGHBORHOOD					
USE		TOPOGRAPHY	LAND IMPS.	BUILDING		USE			TOPOGRAPHY	TREND	GENERAL
Store / Proper		Level	Sidewalk	Class:		Residential	Commercial	Industrial	Level	Developing	Desirability;
Office / Marginal		Bank	Curb	Stories:		Single	Retail	Light	Low	Stationary	Stability;
Hotel / Sub Marg'l		Hole	Gutter	Area:		Income	Wholesale	Heavy	High	Declining	Land Imps;
		Slope	Pavement	Proper		Area	Area	Area	Slope	Blighted	Utilities;
Zoning:			Orn. Lights	Typical		Spotted	Spotted	Spotted	Hilly		Built up %;
UTILITIES				Over Imp.		Ribbon	Ribbon	Ribbon			Typ. Date;
All Installed / Underground / Pole, Front / Poles, Rear				Under-Imp.		Zoning:					Race;

SUMMARY

	19	19	19	19	19	19	19	19
Assessment Year								
Appraiser And Date								
Structure Replacement Cost								
Fixtures; Equipment R.C.-Improvements								
Furniture; Equipment R.C.- Personalty								
Land Value								
Structures R.C.L.N.D.								
Fixtures; Equipment R.C.L.N.D.-Improvements								
Equipment R.C.L.N.D.- Personalty								
Total Property R.C.L.N.D.								
Capitalized Earning Ability								
Indicated Sale Price								
Listed Price								

APPRAISAL

Total Property Value								
Land Value								
Structure Value								
Fixtures; Equipment - Improvements								
Equipment - Personalty								

ASSESSED VALUES

Land								
Improvements								
Personal Property								
Total Property								
Entered								

SBE-DAS AH 5108 4-'49

TRANSACTION RECORD

Date	I.R.S.	Tr. Deed	Indicated Price	Grantee	Source

REMARKS

RENTALS

St. No.	Front	Depth	Tenancy	19	19	19	19	19	19	19	19

LAND VALUE COMPUTATION

Year	Width Area	Mod. Fact.	Unit Value	Fr. Ft. Value	Value

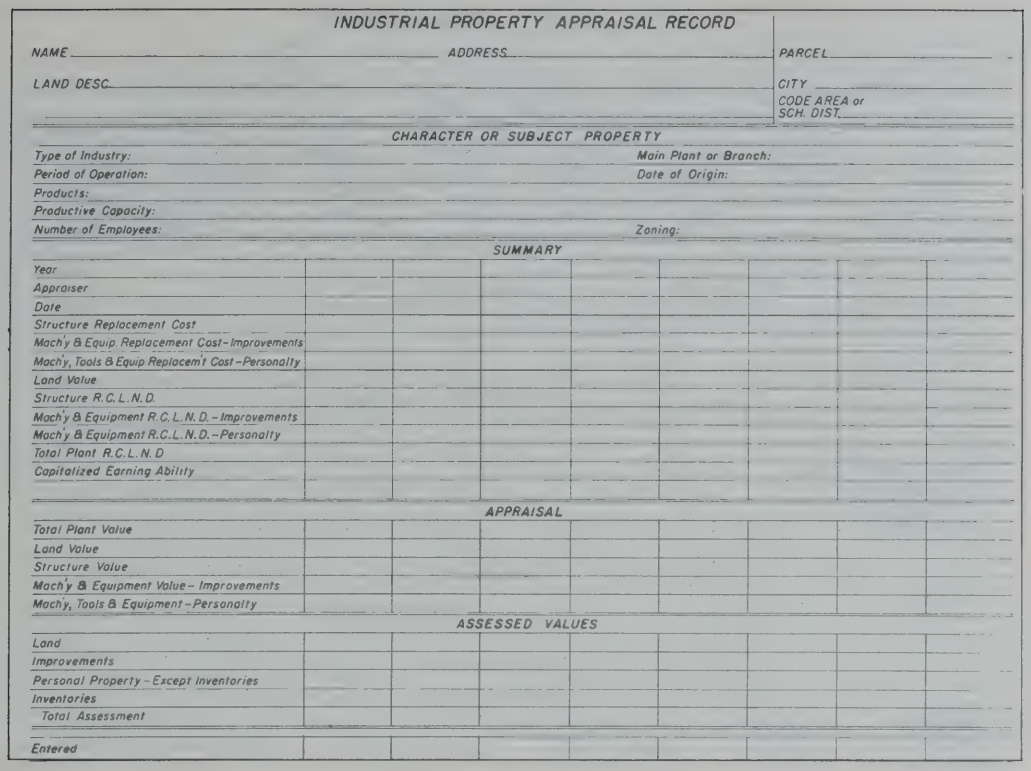
CAPITALIZED EARNING ABILITY

	19	19	19	19	19	19	19	19
Fair Rent								
Land Value								
Imp. R.C.N.								
Formula								
C.E.A.								

COMPUTATION OF MODIFYING FACTOR

Lot		Width	Depth	Area	Base Depth	METHODS USED No.	Corner	No.	Misc.	No.	Misc.		Depth		Mod. Fact.

Fig. 38. Commercial property appraisal record form, front above and back below. (Actual size 8½" x 11".)



INDUSTRIAL PROPERTY APPRAISAL RECORD

NAME _____ ADDRESS _____ PARCEL _____

LAND DESC. _____ CITY _____

CODE AREA or SCH. DIST. _____

CHARACTER OR SUBJECT PROPERTY

Type of Industry: _____ Main Plant or Branch: _____

Period of Operation: _____ Date of Origin: _____

Products: _____

Productive Capacity: _____

Number of Employees: _____ Zoning: _____

SUMMARY

Year								
Appraiser								
Date								
Structure Replacement Cost								
Mach'y & Equip. Replacement Cost – Improvements								
Mach'y, Tools & Equip. Replacem't Cost – Personalty								
Land Value								
Structure R.C.L.N.D.								
Mach'y & Equipment R.C.L.N.D. – Improvements								
Mach'y & Equipment R.C.L.N.D. – Personalty								
Total Plant R.C.L.N.D								
Capitalized Earning Ability								

APPRAISAL

Total Plant Value								
Land Value								
Structure Value								
Mach'y & Equipment Value – Improvements								
Machy, Tools & Equipment – Personalty								

ASSESSED VALUES

Land								
Improvements								
Personal Property – Except Inventories								
Inventories								
Total Assessment								
Entered								

TRANSACTION RECORD

Date	I. R. S.	Tr. Deed	Indicated Price	Grantee	Source

REMARKS

COMPUTATION OF MODIFYING FACTOR

Lot		Width	Depth	Area	Base Depth	METHODS USED No.	Corner	No.	Misc.	No.	Misc.		Depth		Mod. Fact

LAND VALUE COMPUTATION

	Width Area	Mod Fact	19 Unit Value	19 Value	19 Value	19 Unit Value	19 Value	19 Value	19 Unit Value	19 Value	19 Value	19 Unit Value	19 Value	19 Value
	Width Area	Mod Fact	19 Unit Value	19 Value	19 Value	19 Unit Value	19 Value	19 Value	19 Unit Value	19 Value	19 Value	19 Unit Value	19 Value	19 Value

REMARKS

Fig. 39. Industrial property appraisal record form, front above and back below. (Actual size 8½" x 11".)

RURAL PROPERTY APPRAISAL RECORD

ADDRESS _____ PAR. _____

SUBDIVISION _____ SCH. DIST. _____

SEC. _____ TWP. _____ RGE. _____ BLOCK _____ COMM. _____

GENERAL FACTORS

UTILITIES	TRANSPORTATION	ROADS	CLIMATE			WATER		
Electric	Hi-way U.S. No.	Cement	Temp. H. L.	STORMS	QUALITY	QUANTITY	Com. Water Co.	
Gas	Hi-way Calif. No.	Asphalt	Hum. H. L.	Moderate	Excellent	Ample	WELL	
Domestic W.	County Highway	Desert Mix	Fogs–days–	Severe	Average	Limited	Depth ft.	
LOCATION	County Road	Gravel–Dirt	WINDS	PRECIPITATION	Poor	SOURCE	Lift ft.	
Miles to town	Branch Road		Medium	Rain	Boron	Gravity	Flow inches	
Miles to school		CONDITION	Strong	Snow–Hail	Salt	Irrigation Dist.	Cost/inch $	
Mi. to shipping pt.		Good, Avg., Poor				Mutual Water Co.	Cost/ac.ft. $	

TRANSACTION RECORD

Date	I.R.S.	Tr. Deed	Indicated Price	Grantee	Remarks

SUMMARY

Year	19	19	19	19	19	19	19	19	19	19
Appraiser										
Date										
Structures Replacement Cost										
Structures R.C.L.N.D.										
Land and Improv. R.C.L.N.D.										
Capitalized Earning Ability										
Indicated Sale Price										
Listed Price										

APPRAISAL

Total Value R.E.										
Land Value										
Structures Value										
Tree and Vine Values										

ASSESSED VALUES

Land										
Structures										
Trees and Vines										
Total										
Entered										

LAND DATA

Area No	Nat. Land Class	Type	Index	Top.	Ero.	Alk.	Acres	Acre Equiv.	Use, Production, Remarks

LAND VALUES

Area No	Acres	19 V/A	19 Total	19 V/A	19 Total	19 V/A	19 Total	19 V/A	19 Total	19 V/A	19 Total	19 V/A	19 Total	19 V/A	19 Total	19 V/A	19 Total	19 V/A	19 Total

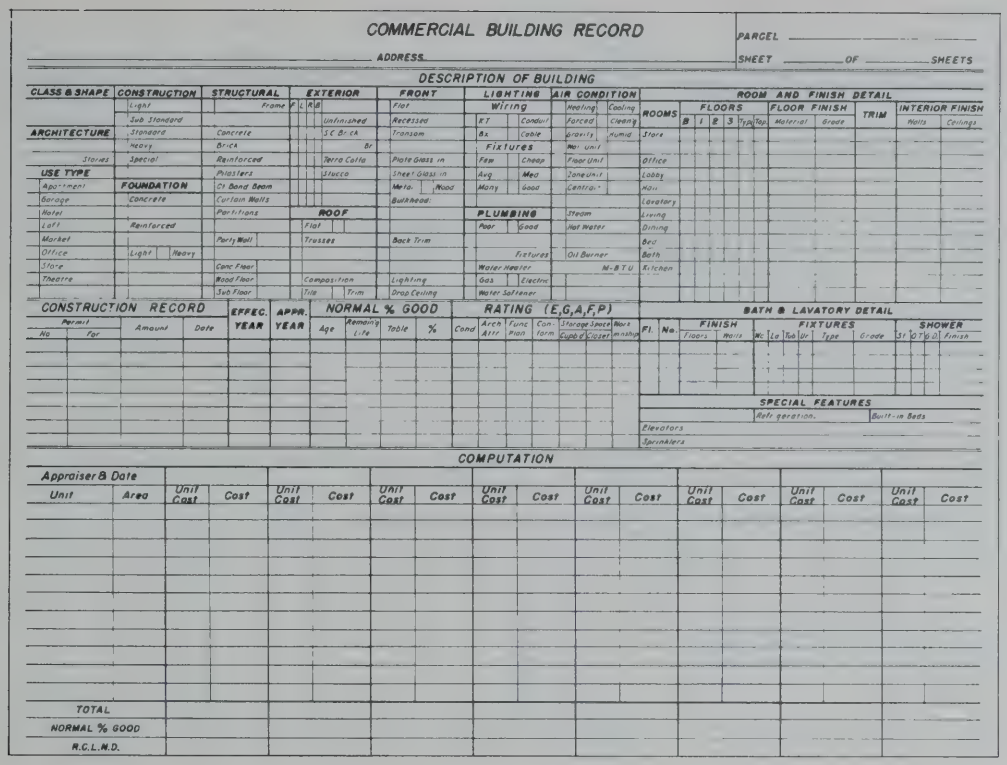
TREE & VINE DATA

Area No	Variety	Year Set	Size Feet	Acres	Physical Condition—Production—Remarks

TREE & VINE VALUES

Area No	19 Ac	19 V/A	19 Total	19 Ac	19 V/A	19 Total	19 Ac	19 V/A	19 Total	19 Ac	19 V/A	19 Total	19 Ac	19 V/A	19 Total	19 Ac	19 V/A	19 Total	19 Ac	19 V/A	19 Total	19 Ac	19 V/A	19 Total	19 Ac	19 V/A	19 Total

Fig. 40. Rural property appraisal record form, front above and back below. (Actual size 8½″ x 11″.)


COMMERCIAL BUILDING RECORD

PARCEL

ADDRESS

SHEET OF SHEETS

DESCRIPTION OF BUILDING

CLASS & SHAPE: Stories; ARCHITECTURE; USE TYPE: Apartment, Garage, Hotel, Loft, Market, Office, Store, Theatre

CONSTRUCTION: Light, Sub Standard, Standard, Heavy, Special; FOUNDATION: Concrete, Reinforced; Light, Heavy

STRUCTURAL: Frame, Concrete, Brick, Reinforced, Pilasters, Ct Bond Beam, Curtain Walls, Partitions, Party Wall, Conc Floor, Wood Floor, Sub Floor

EXTERIOR: Unfinished, S C Brick, Br, Terra Cotta, Stucco; ROOF: Flat, Trusses, Composition, Tile, Trim

FRONT: Flat, Recessed, Transom, Plate Glass in, Sheet Glass in, Metal, Wood, Bulkhead; Back Trim, Lighting, Drop Ceiling

LIGHTING: Wiring: KT, Conduit, Bx, Cable; Fixtures: Fair, Cheap, Avg, Med, Many, Good; PLUMBING: Poor, Good, Fixtures, Water Heater, Gas, Electric, Water Softener

AIR CONDITION: Heating: Forced, Gravity; Cooling: Evapty, Humid, Hot Unit, Floor Unit, Zone Unit, Central; Steam, Hot Water, Oil Burner, M-B T U

ROOM AND FINISH DETAIL: ROOMS; FLOORS: B, 1, 2, 3, Typ, Top; FLOOR FINISH: Material, Grade; TRIM; INTERIOR FINISH: Walls, Ceilings

Store, Office, Lobby, Hall, Lavatory, Living, Dining, Bed, Bath, Kitchen

CONSTRUCTION RECORD: Permit No, For, Amount, Date; EFFEC. YEAR; APPR. YEAR; NORMAL % GOOD: Age, Remaining Life, Table, %

RATING (E,G,A,F,P): Cond, Arch Attr, Func Plan, Con-form, Storage Space, Cupb'd Closet, Basic Rating

BATH & LAVATORY DETAIL: Fl, No, FINISH: Floors, Walls; FIXTURES: Wc, Lo, Tub, Lr, Type, Grade; SHOWER: St, Dr, Tub, Finish

SPECIAL FEATURES: Refrigeration, Built-in Beds, Elevators, Sprinklers

COMPUTATION

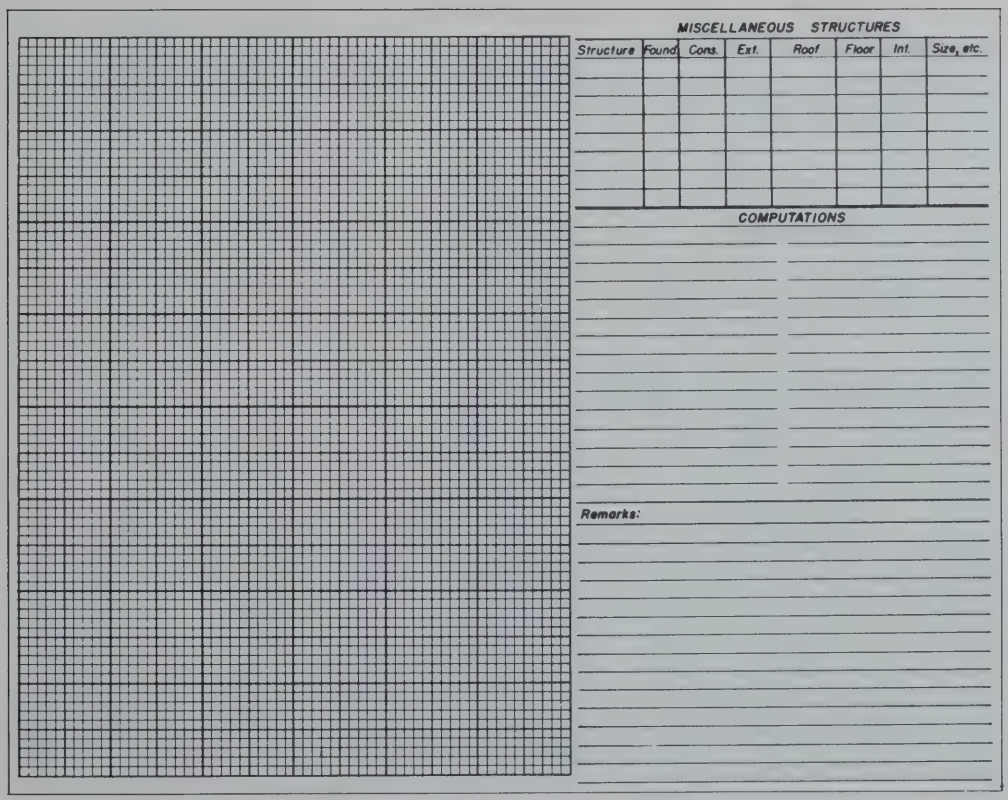
Appraiser & Date

Unit | Area | Unit Cost | Cost | Unit Cost | Cost | Unit Cost | Cost | Unit Cost | Cost | Unit Cost | Cost | Unit Cost | Cost | Unit Cost | Cost | Unit Cost | Cost

TOTAL

NORMAL % GOOD

R.C.L.N.D.

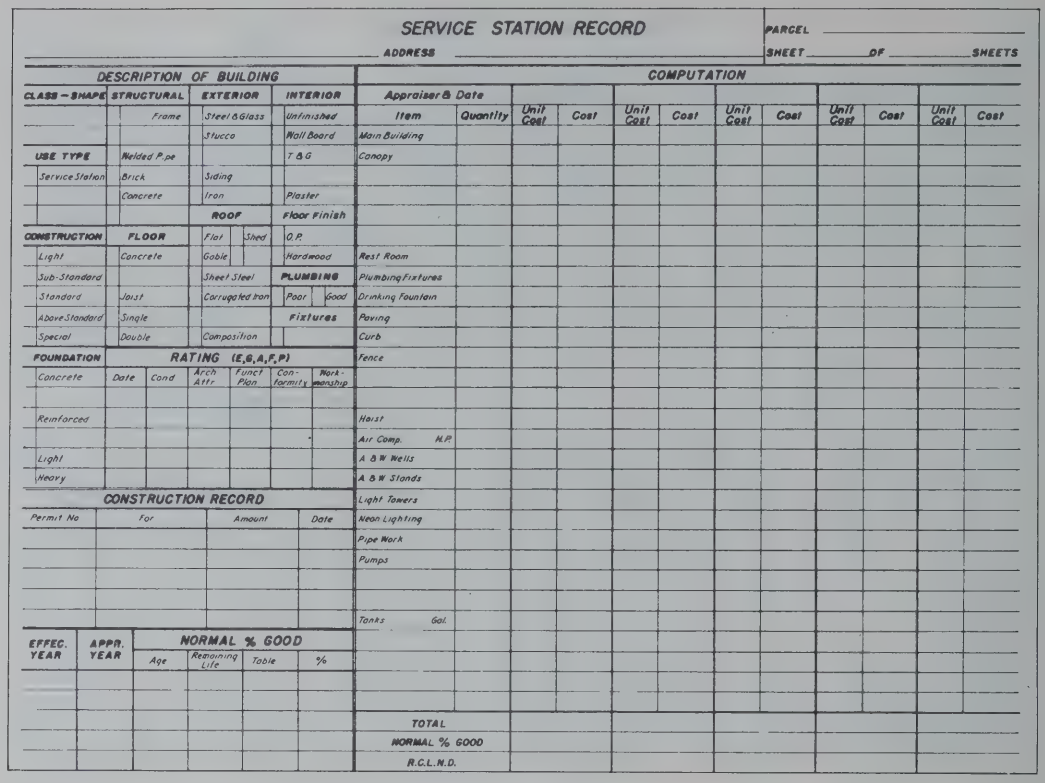

MISCELLANEOUS STRUCTURES

Structure | Found. | Cons. | Ext. | Roof | Floor | Int. | Size, etc.

COMPUTATIONS

Remarks:

Fig. 41. Commercial building record form, front above and back below. (Actual size 8½" x 11".)



SERVICE STATION RECORD

PARCEL _____

ADDRESS _____ SHEET _____ OF _____ SHEETS

DESCRIPTION OF BUILDING

CLASS – SHAPE	STRUCTURAL	EXTERIOR	INTERIOR
	Frame	Steel & Glass	Unfinished
		Stucco	Wall Board
USE TYPE	Welded Pipe		T & G
Service Station	Brick	Siding	
	Concrete	Iron	Plaster
		ROOF	Floor Finish

CONSTRUCTION	FLOOR	Flat	Shed	O.P.
Light	Concrete	Gable		Hardwood
Sub-Standard		Sheet Steel		PLUMBING
Standard	Joist	Corrugated Iron		Poor / Good
Above Standard	Single			Fixtures
Special	Double	Composition		

FOUNDATION	RATING (E,G,A,F,P)					
	Date	Cond	Arch Attr.	Funct Plan	Conformity	Workmanship
Concrete						
Reinforced						
Light						
Heavy						

CONSTRUCTION RECORD

Permit No	For	Amount	Date

EFFEC. YEAR	APPR. YEAR	NORMAL % GOOD			
		Age	Remaining Life	Table	%

COMPUTATION

Appraiser & Date											
Item	Quantity	Unit Cost	Cost	Unit Cost	Cost	Unit Cost	Cost	Unit Cost	Cost	Unit Cost	Cost
Main Building											
Canopy											
Rest Room											
Plumbing Fixtures											
Drinking Fountain											
Paving											
Curb											
Fence											
Hoist											
Air Comp. H.P.											
A & W Wells											
A & W Stands											
Light Towers											
Neon Lighting											
Pipe Work											
Pumps											
Tanks Gal.											
TOTAL											
NORMAL % GOOD											
R.C.L.N.D.											

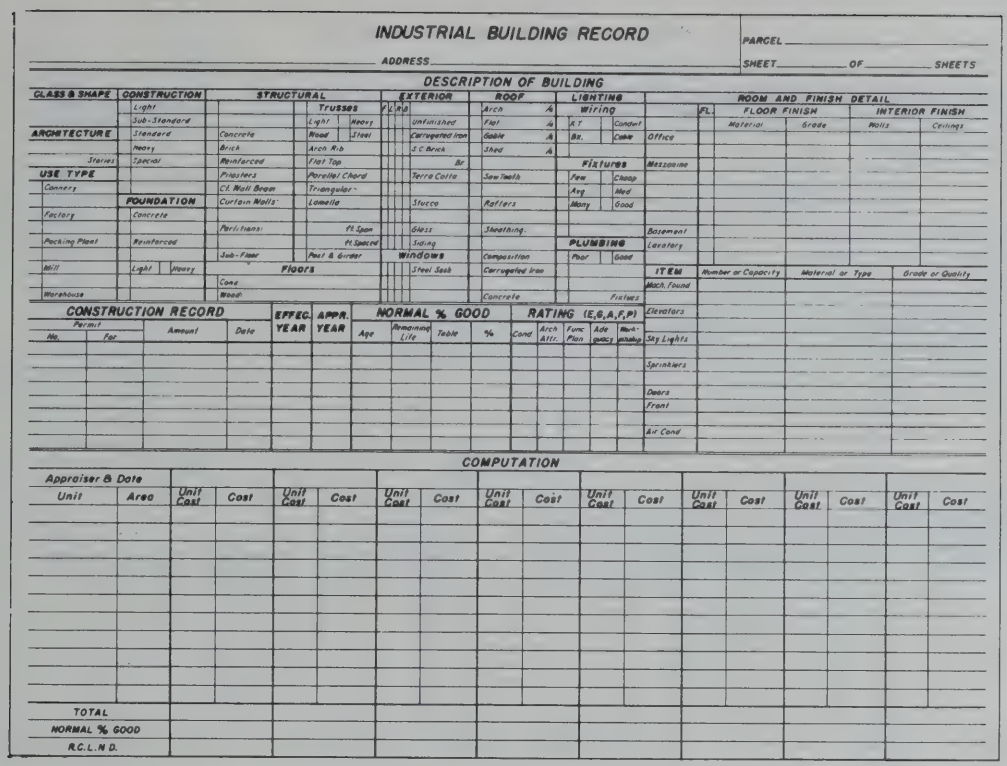
MISCELLANEOUS STRUCTURES

Structure	Found.	Cons.	Ext.	Roof	Floor	Int.	Size, etc.

COMPUTATIONS

Remarks:

Fig. 42. Service station record form, front above and back below. (Actual size 8½" x 11".)



INDUSTRIAL BUILDING RECORD

PARCEL

ADDRESS

SHEET OF SHEETS

DESCRIPTION OF BUILDING

CLASS & SHAPE: Stories; USE TYPE: Cannery, Factory, Packing Plant, Mill, Warehouse

CONSTRUCTION: Light, Sub-Standard, Standard, Heavy, Special; FOUNDATION: Concrete, Reinforced

STRUCTURAL: Concrete, Brick, Reinforced, Pilasters, Ct. Wall Beam, Curtain Walls, Partitions, Sub-Floor; Trusses: Light, Heavy, Wood, Steel, Arch Rib, Flat Top, Parallel Chord, Triangular, Lamella, ft. Span, ft. Spaced, Post & Girder; Floors: Cone, Wood

EXTERIOR: Unfinished, Corrugated Iron, S.C. Brick, Br, Terra Cotta, Stucco, Glass, Siding, Composition, Steel Sash, Windows

ROOF: Arch, Flat, Gable, Shed, Saw Tooth, Rafters, Sheathing, Corrugated Iron, Concrete

LIGHTING: Wiring: A.T., Conduit, Bx., Cable; Fixtures: Few, Cheap, Avg., Med, Many, Good; PLUMBING: Poor, Good

ROOM AND FINISH DETAIL: Office, Mezzanine, Basement, Lavatory; FLOOR FINISH: Material, Grade; INTERIOR FINISH: Walls, Ceilings

ITEM | Number or Capacity | Material or Type | Grade or Quality

Mech. Found, Elevators, Sky Lights, Sprinklers, Doors, Front, Air Cond, Partitions

CONSTRUCTION RECORD: Permit No., Permit For, Amount, Date; EFFEC. YEAR; APPR. YEAR; NORMAL % GOOD: Age, Remaining Life, Table, %; RATING (E,G,A,F,P): Cond, Arch. Attr., Func. Plan, Adeq. quacy, Mech. anship

COMPUTATION

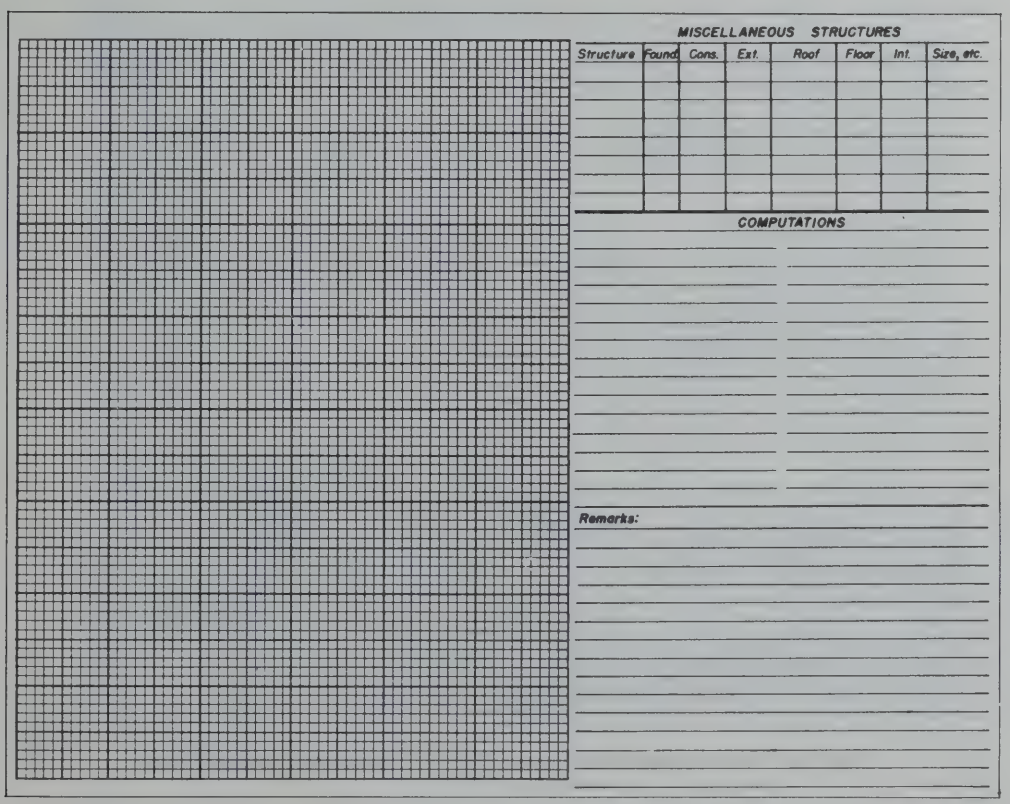
Appraiser & Date

Unit | Area | Unit Cost | Cost | Unit Cost | Cost | Unit Cost | Cost | Unit Cost | Cost | Unit Cost | Cost | Unit Cost | Cost | Unit Cost | Cost | Unit Cost | Cost

TOTAL

NORMAL % GOOD

R.C.L.N.D.



MISCELLANEOUS STRUCTURES

Structure | Found. | Cons. | Ext. | Roof | Floor | Int. | Size, etc.

COMPUTATIONS

Remarks:

Fig. 43. Industrial building record form, front above and back below. (Actual size 8½" x 11".)

MISCELLANEOUS BUILDING RECORD

ADDRESS _____ PARCEL _____

SHEET ___ OF ___ SHEETS

DESCRIPTION OF BUILDINGS

Bldg. No.	Structure	Size	Found.	Wall & Exterior	Roof Type	Roof Cover	Floor & Interior Detail	Second Story or Loft	Year Built	Est Tot. Life Yrs.

COMPUTATION

Appraiser - Date		19				19				19				19			
Bldg. No.	Area	Unit Cost	Cost	% Good	R.C.N. L.N.D.	Unit Cost	Cost	% Good	R.C.N. L.N.D.	Unit Cost	Cost	% Good	R.C.N. L.N.D.	Unit Cost	Cost	% Good	R.C.N. L.N.D.
Total																	

Appraiser - Date		19				19				19				19			
Bldg. No.	Area	Unit Cost	Cost	% Good	R.C.N. L.N.D.	Unit Cost	Cost	% Good	R.C.N. L.N.D.	Unit Cost	Cost	% Good	R.C.N. L.N.D.	Unit Cost	Cost	% Good	R.C.N. L.N.D.
Total																	

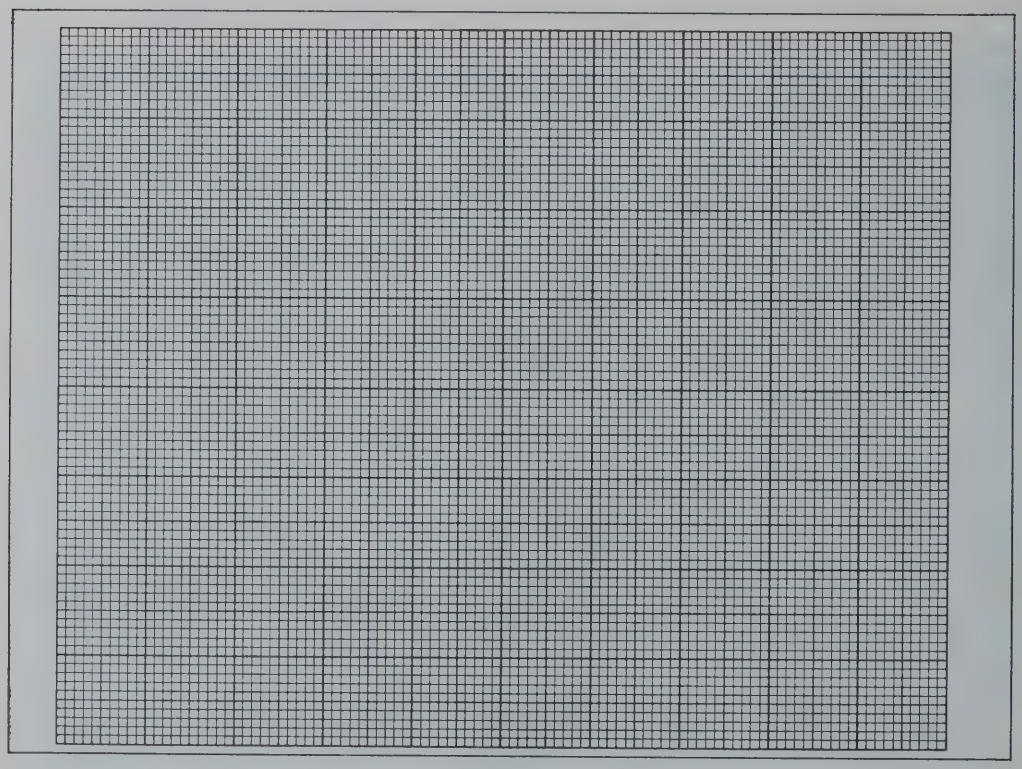
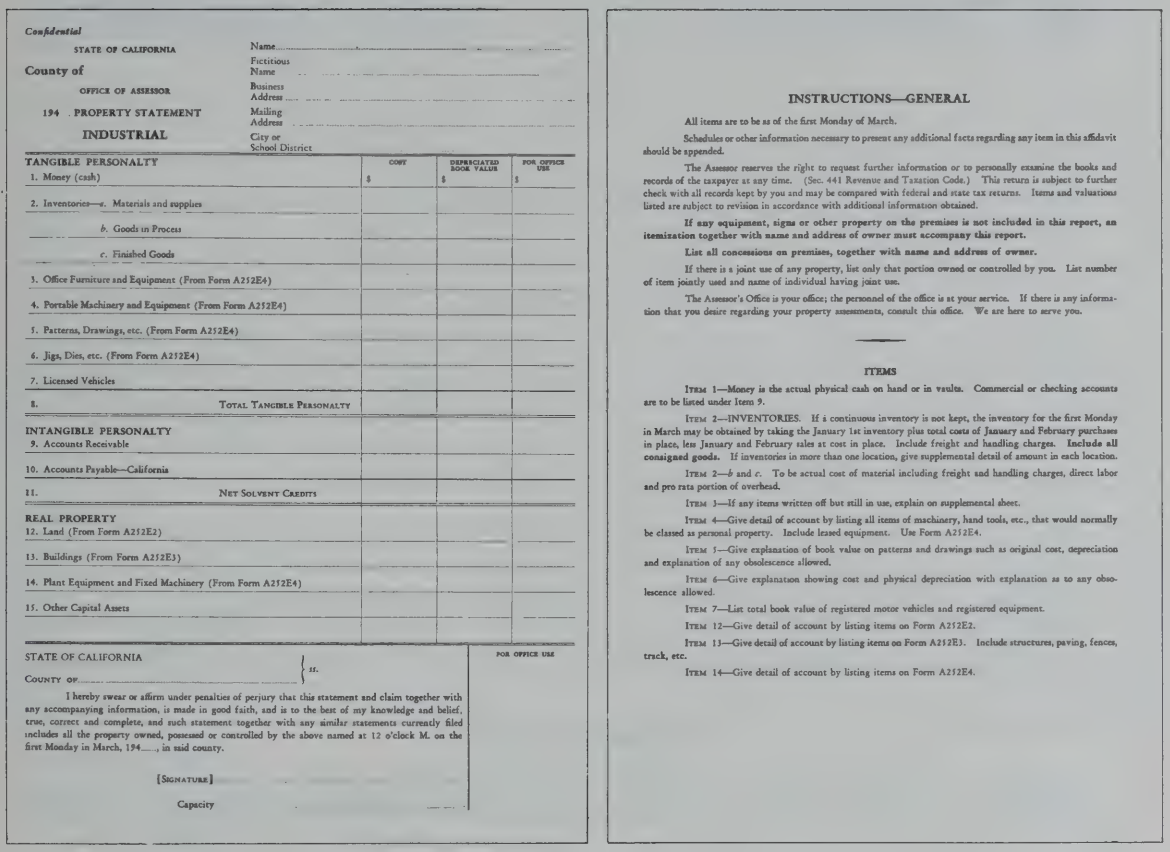


Fig. 44. Miscellaneous building record form, front above and back below. (Actual size 8½" x 11".)



Confidential

STATE OF CALIFORNIA

County of

OFFICE OF ASSESSOR

194 . PROPERTY STATEMENT

INDUSTRIAL

Name

Fictitious Name

Business Address

Mailing Address

City or School District

TANGIBLE PERSONALTY	COST	DEPRECIATED BOOK VALUE	FOR OFFICE USE
1. Money (cash)	$	$	$
2. Inventories—*a*. Materials and supplies			
b. Goods in Process			
c. Finished Goods			
3. Office Furniture and Equipment (From Form A252E4)			
4. Portable Machinery and Equipment (From Form A252E4)			
5. Patterns, Drawings, etc. (From Form A252E4)			
6. Jigs, Dies, etc. (From Form A252E4)			
7. Licensed Vehicles			
8. TOTAL TANGIBLE PERSONALTY			
INTANGIBLE PERSONALTY			
9. Accounts Receivable			
10. Accounts Payable—California			
11. NET SOLVENT CREDITS			
REAL PROPERTY			
12. Land (From Form A252E2)			
13. Buildings (From Form A252E3)			
14. Plant Equipment and Fixed Machinery (From Form A252E4)			
15. Other Capital Assets			

STATE OF CALIFORNIA } ss.
COUNTY OF }

FOR OFFICE USE

I hereby swear or affirm under penalties of perjury that this statement and claim together with any accompanying information, is made in good faith, and is to the best of my knowledge and belief, true, correct and complete, and such statement together with any similar statements currently filed includes all the property owned, possessed or controlled by the above named at 12 o'clock M. on the first Monday in March, 194..., in said county.

[SIGNATURE]

Capacity

INSTRUCTIONS—GENERAL

All items are to be as of the first Monday of March.

Schedules or other information necessary to present any additional facts regarding any item in this affidavit should be appended.

The Assessor reserves the right to request further information or to personally examine the books and records of the taxpayer at any time. (Sec. 441 Revenue and Taxation Code.) This return is subject to further check with all records kept by you and may be compared with federal and state tax returns. Items and valuations listed are subject to revision in accordance with additional information obtained.

If any equipment, signs or other property on the premises is not included in this report, an itemization together with name and address of owner must accompany this report.

List all concessions on premises, together with name and address of owner.

If there is a joint use of any property, list only that portion owned or controlled by you. List number of item jointly used and name of individual having joint use.

The Assessor's Office is your office; the personnel of the office is at your service. If there is any information that you desire regarding your property assessments, consult this office. We are here to serve you.

ITEMS

ITEM 1—Money is the actual physical cash on hand or in vaults. Commercial or checking accounts are to be listed under Item 9.

ITEM 2—INVENTORIES. If a continuous inventory is not kept, the inventory for the first Monday in March may be obtained by taking the January 1st inventory plus total costs of January and February purchases in place, less January and February sales at cost in place. Include freight and handling charges. **Include all consigned goods.** If inventories in more than one location, give supplemental detail of amount in each location.

ITEM 2—*b* and *c*. To be actual cost of material including freight and handling charges, direct labor and pro rata portion of overhead.

ITEM 3—If any items written off but still in use, explain on supplemental sheet.

ITEM 4—Give detail of account by listing all items of machinery, hand tools, etc., that would normally be classed as personal property. Include leased equipment. Use Form A252E4.

ITEM 5—Give explanation of book value on patterns and drawings such as original cost, depreciation and explanation of any obsolescence allowed.

ITEM 6—Give explanation showing cost and physical depreciation with explanation as to any obsolescence allowed.

ITEM 7—List total book value of registered motor vehicles and registered equipment.

ITEM 12—Give detail of account by listing items on Form A252E2.

ITEM 13—Give detail of account by listing items on Form A252E3. Include structures, paving, fences, track, etc.

ITEM 14—Give detail of account by listing items on Form A252E4.

Fig. 45. Industrial property statement form, front and back. (Actual size 8½" x 11".)

BUILDING DETAIL

Date _____
Parcel _____
NAME _____ ADDRESS _____ Sheet ___ of ___ Sheets

ITEM NO.	NAME OR USE — CONSTRUCTION	SIZE	YEAR BUILT	COST	LIFE YEARS	ANNUAL DEPR%	DEPRECIATN	BOOK VALUE

Only Conspicuous Items Need Be Set Out Separately. Smaller Items May Be Grouped By Kind. Use Separate Sheet For Each Location.

EQUIPMENT DETAIL

Date _____
Parcel _____
NAME _____ ADDRESS _____ Sheet ___ of ___ Sheets. Tax Area No. _____

ITEM NO.	DESCRIPTION AND/OR MAKE OF EQUIPMENT	MODEL	SIZE OR CAPACITY	YR. OF MANUF.	DATE OF PURCHASE	PURCHASE PRICE	INSTALL'N COST	TOTAL COST	LIFE YRS.	ANNUAL DEPREC.	TOTAL DEPREC.	BOOK VALUE
						$	$	$				

Only Conspicuous Items Need Be Set Out Separately. Smaller Items May Be Grouped By Kind. Use Separate Sheet For Each Location.

Fig. 46. Industrial property statement form: building detail and equipment detail supplements. (Actual size 8½" x 11".)

EQUIPMENT VALUE COMPUTATION RECORD

Date _____
Parcel _____

NAME _____ ADDRESS _____ Sheet ___ of ___ Sheets. C. A. _____

ITEM NO.	TOTAL COST		19 APPR:						19 APPR:						19 APPR:					
	Year	Amount	Fact.	R.C.N.	Depr. C. No.	Rem. Life	%Gd.	Value	Fact.	R.C.N.	Depr. C. No.	Rem. Life	%Gd.	Value	Fact.	R.C.N.	Depr. C. No.	Rem. Life	%Gd.	Value

Fig. 47. Equipment appraisal record form. (Actual size 8½" x 11".)

D. PERSONNEL SPECIFICATIONS

Chief Appraiser

Definition

Directs the estimation of replacement cost and normal depreciation of structures and the appraisal of land, improvements, and personal property; appraises especially difficult subjects; and does other related work as assigned.

Distinguishing Characteristics

This is an advanced class which will normally be filled by promotion and will be responsible directly to the assessor. The incumbent administers the appraisal program and exercises supervision over all appraisal personnel. Much discretion is allowed, and results are subject to review only on matters of general principle.

Typical Tasks

Determines appraisal policies; plans, organizes, and directs the appraisal program; reviews work accomplishments; instructs personnel; divides responsibilities among supervisors of appraisal personnel; sets standards of performance; designs or approves appraisal forms; establishes or approves appraisal procedures; prescribes building classifications, building replacement costs, normal depreciation schedules, tree and vine valuation schedules, and personal property valuation schedules; appraises especially difficult properties such as heavy manufacturing plants, valuable mining properties, waterfront properties, water rights, and possessory interests; reconciles differences of opinion or judgment of appraisers; investigates complaints on values; represents the office before the board of equalization and in the courts.

Minimum Qualifications

(1) Graduation from college with specialization in mathematics, economics, accounting, business administration, physics, engineering, or architecture and eight years of experience of increasing responsibility in property appraising; or

(2) Graduation from college with specialization in one of the fields specified in (1), four years of experience of increasing responsibility in property appraising, and eight years of experience in real estate brokerage, structural cost estimation, architectural, general construction, or responsible accounting work; or

(3) Graduation from high school with the experience specified in (1) or (2) and an additional two years of property appraisal experience or an additional four years of other experience of a type specified in (2); or

(4) Any equivalent combination of education and experience.

Supervising Real Property Appraiser

Definition

Under general direction, examines, analyzes, and values commercial, industrial, nonhomogeneous farm, and costly residential properties; supervises a small group of appraisers of simpler subjects; and does other related work as assigned.

Distinguishing Characteristics

This is a specialized appraisal class working directly under a principal real property appraiser in large counties and directly under the chief appraiser in medium-sized counties. Positions in this class are normally filled by promotion but may be filled from outside the service. The

work usually involves the appraisal of difficult subjects by advanced appraisal procedures, subject only to occasional review, and continuing supervision of a crew of three to six appraisers or senior appraisers or occasional supervision of larger crews. In medium-sized counties incumbents assist the chief appraiser in formulating land and total parcel appraisal policies and procedures.

Typical Tasks

Assembles and analyzes sales and income data relating to difficult subjects of appraisal such as down-town business properties, industrial plants, and nonhomogeneous farm properties; values such properties in the light of sales, income, and replacement cost data; establishes unit land values in areas containing such properties; authorizes modifications of, or departures from, standardized procedures when they produce improper results; identifies obsolescent structures and estimates residual values of such structures.

Minimum Qualifications

(1) Graduation from college with specialization in mathematics, economics, accounting, business administration, physics, engineering, or architecture and four years of experience in real estate appraising; or

(2) Graduation from college with specialization in one of the fields specified in (1), two years of experience in real estate appraising, and four years of experience in real estate brokerage, structural cost estimation, architectural, or general construction work; or

(3) Graduation from high school with the experience specified in (1) or (2) and an additional two years of real estate appraisal experience or an additional four years of other experience of a type specified in (2); or

(4) Any equivalent combination of education and experience.

Senior Structural Cost Estimator

Definition

Under supervision, measures, describes, plots, and classifies residential, commercial, small industrial, and farm structures for computation of replacement cost and normal depreciation, and does other related work as assigned.

Distinguishing Characteristics

This is a specialized intermediate class which may be filled by promotion from the appraisal class or by recruitment from outside the service. It is used in large counties where specialization of employees is feasible and in smaller counties when appraisal installation projects are undertaken. The objective of employees in this class is not to value properties but to determine the replacement cost and the normal depreciation of structures for the consideration of the appraisers, who are responsible for placing values on parcels and dividing those values between land and improvements. Results are subject only to spot-checking.

Typical Tasks

Measures and identifies significant construction characteristics of all but the most complicated types of structures; classifies them as to use, character of construction, and quality of construction; modifies standard cost factors to allow for deviations from standard specifications; assembles and analyzes data on cost of new construction; identifies or estimates ages of structures; calls attention of appraisers to structures believed to have suffered obsolescence.

Minimum Qualifications

(1) Graduation from college with specialization in mathematics, economics, accounting, business administration, physics, engineering, or architecture and two years of experience in structural cost estimation; or

(2) Graduation from college with specialization in a field specified in (1), one year of experience in building cost estimation, and two years of experience in real estate appraisal, architectural, general construction, or building inspection work; or

(3) Graduation from high school with four years of experience in one of the fields specified in (1); or

(4) Any equivalent combination of education and experience.

Senior Auditor-Appraiser

Definition

Under general direction, examines, analyzes, and values large holdings of commercial and industrial personal property and fixtures for tax assessment purposes, supervises a small crew of appraisers of small holdings of such property, and does other related work as assigned.

Distinguishing Characteristics

This is a specialized class working directly under the chief appraiser in small counties and under a principal or supervising auditor-appraiser in larger counties. Positions in this class are ordinarily filled by promotion but can be filled from outside the service. The work usually involves the appraisal of difficult subjects and the continuing supervision of a crew of three to six appraisers or the occasional supervision of larger crews of appraisers and senior appraisers. Results are subject to only occasional review.

Typical Tasks

Inspects personal property and fixtures of large commercial and industrial enterprises; examines inventory records, balance sheets, income statements, and copies of income tax returns; adjusts inventories for purchases, fabrication, and sales between the latest inventory date and the first Monday in March; adjusts original costs of fixtures for changes in price levels and depreciation; estimates replacement costs by reference to catalogues and other sources of current price quotations; supervises small crews of appraisers of simpler subjects of the same type by reviewing or spot-checking appraisal reports.

Minimum Qualifications

(1) Graduation from college with specialization in mathematics, economics, accounting, business administration, physics, engineering, or architecture and four years of experience in appraisal of business personal property or accounting; or

(2) Graduation from college with specialization in one of the fields specified in (1), two years of experience in appraisal of business personal property or accounting, and four years of experience in real property appraisal, general purchasing, or responsible business management; or

(3) Graduation from high school with the experience specified in (1) or (2) and an additional two years of business personal property appraisal or accounting experience or an additional four years of purchasing or responsible business management experience; or

(4) Any equivalent combination of education and experience.

Appraiser

Definition

Under supervision, examines, analyzes, and values residential, small commercial, and homogeneous farm properties, both real and personal, for tax assessment purposes, and does other related work as assigned.

Distinguishing Characteristics

This is an entrance class to the appraisal, structural cost estimating, and auditor-appraiser series involving the application of prescribed procedures and techniques to relatively simple but varied appraisal subjects and the exercise of relatively little discretion. It involves no supervision of personnel. Results are subject to frequent and careful review.

Typical Tasks

Measures and identifies significant construction characteristics of residential, small commercial, and farm buildings; classifies them according to use, character of construction, and quality of construction; modifies standard cost factors to allow for deviations from typical specifications; identifies or estimates ages of structures; calls attention of superiors to structures believed to have suffered obsolescence.

Assembles and analyzes sales and income data relating to residential, small commercial, and homogeneous farm properties; derives total parcel values and residual land or building values from sales, income, and depreciated replacement cost data; converts total land values to unit land values; estimates other unit land values by comparison and applies standardized procedures to derive total land values from unit land values.

Inspects personal property in residences and small commercial properties and on small farms; classifies the personal property as to type and quality; verifies or estimates the quantity of property in each class; prepares or assists taxpayers to prepare property statements and exemption claims.

Minimum Qualifications

(1) Graduation from college with specialization in mathematics, economics, accounting, business administration, physics, engineering, or architecture; or

(2) Graduation from high school with two years of experience in property appraisal or structural cost estimation; or

(3) Graduation from high school with four years of experience in real estate brokerage, title, architectural, general construction, or accounting work; or

(4) Any equivalent combination of education and experience.

Seasonal Appraiser

Definition

Under supervision, inspects and appraises personal property in households and small commercial establishments and on farms, checks real property assessments for possible omissions, and does other related work as assigned.

Distinguishing Characteristics

This is a position that is normally filled for only four months of the year. Incumbents are under the direct supervision of full-time appraisers, but work is subject to little check as to accuracy.

Typical Tasks

Distributes property statements in urban residential and rural areas; inspects, classifies, enumerates, and appraises personal property; prepares or assists taxpayers to prepare property statements and exemption affidavits; checks field maps and property statements for omitted structures; calls attention of full-time appraisers to new construction.

Minimum Qualifications

Graduation from high school and three years of responsible experience in farming, merchandising, or other activities requiring or instilling knowledge of the value of household furnishings, merchandise inventories, livestock, and farm machinery.

Senior Map Draftsman

Definition

Under general direction, performs all map drafting work in a small county or personally performs especially complex drafting work and supervises other drafting work in a medium-sized or large county, and does other work as assigned.

Distinguishing Characteristics

This is an advanced class which may be filled by promotion from the map draftsman class or by recruitment from outside the service. Some discretion is exercised, and results are subject to only occasional review.

Typical Tasks

Prepares layout maps from survey notes or deed descriptions; prepares ink tracings from layout sheets and other maps; enters new property lines from deed abstracts; assigns and enters new parcel numbers; delineates soil classification lines on maps and measures areas of different soil types.

Minimum Qualifications

(1) Graduation from college with specialization in engineering and courses in mechanical drawing and surveying and two years of experience in map drafting; or

(2) Graduation from college with specialization in engineering and courses in mechanical drawing and surveying, one year of experience in map drafting, and two years of experience in other drafting or responsible land survey work; or

(3) Graduation from high school with the experience specified in (1) or (2) and an additional two years of experience in map drafting or an additional four years of experience in other drafting or responsible land survey work; or

(4) Any equivalent combination of education and experience.

Map Draftsman

Definition

Under supervision, does skilled drafting work involving the making of maps, drawings, and tracings, and does other related work as assigned.

Distinguishing Characteristics

This is an entrance class to the map draftsman series. Results are subject to continuous supervision.

Typical Tasks

Prepares layout maps from simple deed descriptions; prepares ink tracings from layout sheets and other maps; enters new property lines from deed abstracts; assigns and enters new parcel numbers; delineates soil classification lines on maps; titles maps; drafts forms as assigned.

Minimum Qualifications

(1) Graduation from college with specialization in engineering and courses in mechanical drawing and surveying; or

(2) Graduation from high school with two years of experience in drafting work; or

(3) Graduation from high school with one year of experience in drafting work and two years of experience in land survey work; or

(4) Any equivalent combination of education and experience.

Senior Assessment Clerk

Definition

Under general direction, supervises, and to some extent performs, the clerical work in the assessor's office and does other work as assigned.

Distinguishing Characteristics

This is the highest clerical position in a small or medium-sized office and will normally be filled by promotion from other clerical positions. Incumbents are directly responsible to the assistant assessor or assessor or chief assessment clerk. The work usually involves supervision of at least three clerks. Considerable discretion is exercised, and results are subject only to general review.

Typical Tasks

Supervises or performs the tasks of preparing for distribution, mailing, receiving, and recording receipt of property statements and exemption affidavits; receiving, processing, and filing deed abstracts; correcting names of property owners on master property records and ownership index; receiving and processing building permit records; preparing appraisal record forms for use in the field; computing building areas and replacement costs less normal depreciation; answering routine inquiries at the public counter and by mail; writing the assessment roll and roll index; and billing and collecting unsecured property taxes.

Minimum Qualifications

(1) Graduation from college with specialization in business administration or from business school and three years of experience in a county or city assessor's office; or

(2) Graduation from high school and four years of experience in a county or city assessor's office; or

(3) Graduation from high school, two years of experience in a county or city assessor's office and four years of experience in a county auditor's, county collector's, county recorder's, county surveyor's, or county clerk's office; or

(4) Any equivalent combination of education and experience.

E. SALARY DATA

The salary recommendations made in this report are based largely on data summarized in Table 22. The upper part of this table contains a summary of data collected for us by the State Personnel Board from private concerns and federal agencies employing appraisal personnel in the San Francisco Bay Area (including Sacramento). The remainder of the table contains data on other public employment pay scales for comparable positions in the same area. The State of California positions covered are those in the Sacramento offices of this board, Highway Division districts 4 and 10, and the Oakland, Sacramento, San Francisco, and San Jose district offices of the Department of Veterans Affairs. County data relate to the assessor's offices of the Bay Area Counties (Alameda, Contra Costa, and San Francisco) for which adequate data have thus far been collected; they are included despite some misgivings concerning the comparability of the Alameda County positions and the maturity of the Contra Costa County recruitment experience.

TABLE 22—MONTHLY SALARIES APPLICABLE TO APPRAISAL POSITIONS IN THE SAN FRANCISCO BAY AREA, JANUARY, 1949

1	Appraiser 2	Senior appraiser 3	Supervising appraiser 4
Private employment:			
Number of positions	22	67	35
Interquartile range	$276-$322	$298-$429	$396-$496
Arithmetic mean	293	374	482
Median	299	370	440
Federal employment: *			
Number of positions	8	37	31
Arithmetic mean†	$315	$386	$439
Median†	326	405	436
State employment: ‡			
Number of positions	33	27	17
Arithmetic mean†	$297	$364	$444
Median†	295	358	436
County employment: ¶			
Number of positions	43	17	9
Arithmetic mean†	$336	$361	$410
Median†	350	362	410
Totals:			
Number of positions	106	148	92
Hypothetical range	$284-$345	$339-$413	$410-500
Arithmetic mean†	313	374	453

* Classes in the federal service selected as substantially comparable to the positions listed in the column heads are: Column 2, valuator CAF 7, construction examiner CAF 7, land bank engineering appraiser ($279-$341), and appraiser CAF 5; column 3, valuator CAF 9, land bank appraiser ($311-$373), appraiser CAF 7 and 9, land appraiser P 3; column 4, valuator CAF 10 and 11, land bank appraiser ($373-$436), appraiser CAF 11, and land appraiser P 4.

† Computed on the assumption that salaries of public employees are evenly distributed about the midpoints of their respective salary ranges.

‡ Classes in the state service selected as substantially comparable to the positions listed in the column heads are: Column 2, junior real property agent, property inspector and appraiser, and junior valuation engineer; column 3, assistant real property appraiser, assistant right of way agent, property appraiser (Department of Veterans Affairs), and assistant valuation engineer; column 4, associate real property appraiser, associate right of way agent, district property appraiser (Department of Veterans Affairs), and associate valuation engineer.

¶ Includes the following positions: Column 2, Alameda County deputy assistant appraiser, Contra Costa County junior appraiser, and San Francisco building and land appraisers; column 3, Alameda County deputy district appraiser and deputy assistant building appraiser and Contra Costa County property appraiser; column 4, Alameda County deputy building and industrial plant appraiser, Contra Costa County senior appraiser, and San Francisco supervising building and land appraisers.

Data were collected for a number of positions other than those shown in this table, all of which were useful in arriving at the conclusions presented elsewhere. However, some of the positions surveyed (viz., certain supervisory positions and highly specialized low-level positions required only in large offices) are not recommended for the Marin County Assessor's office, while others (e.g., senior auditor-appraiser) were found so infrequently that the results do not warrant tabulation. A distinction was made in the data collection process between real property appraisers and those appraisers who do cost estimating and personal property appraising as well as real property appraising, but the number of positions of the latter type was so small that it seemed advisable to combine the classes.[1]

The first column of figures in Table 22 relates to the entrance class, to which we have given the title of "appraiser." The characteristics and duties of this position are set forth in Appendix D. In general, incumbents do the easier types of cost estimating, real property appraising, and personal property appraising under close supervision. Data were tabulated on 106 positions of this character, of which 22, or 21 percent, were in private employment, and the largest number, 41 percent, were in county assessors' offices.

The average (mean) salary for all "appraisers" was $313.[2] This figure is higher than the average for the 22 private employees, but probably not enough higher to compensate for the lack of opportunity for advancement in the public service. Many of the private appraisal positions are found in banks and insurance companies, where the policy is either to advance beginners quickly to higher appraisal positions or to place them elsewhere. Thus the number of higher level positions in private employment was nearly five times the number of entrance positions, whereas the higher positions were only about one and a half times as numerous as the entrance positions in all levels of government and only a little over half as numerous in county assessors' offices. Perhaps the lack of opportunity in the county services explains the fact that appraisers receive substantially higher average salaries there than in comparable positions in other services. On the other hand, appraisers' salaries in the federal service, where opportunities for advancement are reasonably good, are well above those paid by either the private employers or the State of California.[3]

In addition to numbers of salaries and averages, the table shows the interquartile ranges for private positions and hypothetical ranges for the whole group of positions surveyed. The interquartile range is derived by arranging all salaries for a particular position in descending order and then eliminating the highest fourth and the lowest fourth. The hypothetical ranges were derived by assuming a third-year salary equal to the average for the whole group and then deriving first- and fifth-year salaries at a 5 percent per annum cumulative rate of increase.

The second column of figures shows the data for an intermediate class of appraisers which we have designated as "senior appraisers." Persons filling these positions make appraisals of considerable but not extreme difficulty, again doing cost estimating work as well as real and personal property appraising, as indicated by the specifications in Appendix D. A total of 148 positions of this type were identified, 67, or 45 percent, of which were in private enterprises. The average (mean) salary for the private employees in this class was exactly equal to the average for the group as a whole. Federal employees in this class had the highest average salaries and state and county employees the lowest. The averages for state and county employees were substantially equal. The high degree of consistency in the mean and median averages for this class of employment, coupled with the fact that the largest number of employees fell in this class, indicates that the data are most reliable in this area and that best results will follow from using these data as the bench marks in reaching decisions as to salaries at all levels.

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[1] The fact that the more specialized appraisers were higher paid, on the average, at the supervising level and lower paid at the senior level is believed to argue for consolidation of the data rather than for recommendation of salary differentials.

[2] This figure is based on the assumption that the salaries of all public employees covered by the survey are evenly distributed about the midpoints of their respective ranges.

[3] The state salaries for appraisal positions shown in Table 22 do not as yet reflect a "third-round" wage increase except in a few cases. Nor does the table reflect a $30 increase which is to be effective on July 1, 1949, for San Francisco appraisers and supervising appraisers.

The final column of Table 22 shows the salaries for a group of "supervising appraisers" who handle complicated appraisal problems and supervise small crews of appraisers and senior appraisers. The number of positions of this class identified was 92, of which 35 were in private employment and only 9 in county employment. Except for a low average for county employees, there is very close agreement among the medians in this column, but the arithmetic mean for private employment is far above any of the other averages. The average for the nine county positions is not far above the lower end of the interquartile range for private employment.

The salaries of senior and supervising structural cost estimators were surveyed by Personnel Board staff in the same manner as appraisers' salaries.[4] The findings indicate that such positions carry much the same salaries as appraisal positions. At the senior level, the averages in private employment differed by only one or two dollars, and the averages in federal employment were equal in the case of the median and differed by $7 in the case of the mean. No county positions of this type were identified.

The data on salaries paid to persons privately employed in work resembling that specified for auditor-appraisers were so meagre that little can be concluded from them. However, the $364 average for the few senior positions identified is close enough to the average for senior appraiser positions to support the presumption in favor of equal salaries in these two classes.

There are no obvious counterparts in private employment or in the federal or state services to the job of the seasonal appraisers, who are recruited principally for personal property assessment work during the months of March, April, May, and June. Nor is this a position found in all county assessors' offices. Contra Costa County does use such appraisers, paying them $236 to $284, and Los Angeles County employs a large number at $221 to $273 and a few at higher salaries.

Map drafting is another category in which data on private employment are of little value. The architectural and engineering work for which draftsmen are privately employed is only loosely related to map drafting work in an assessor's office. However, there are substantial numbers of map drafting positions in the federal, state, and San Francisco City and County services, and the experience of these governments reveals the salary levels required to recruit qualified persons. The Federal Government pays its "cartographic draftsmen" salaries ranging all the way from $180 to $374 a month. The State of California pays its "delineators" $281 to $341 and its "senior delineators" $341 to $415. The San Francsisco Assessor now employs junior draftsmen at $240 to $300 and more experienced draftsmen at $300 to $360, but salaries in both classes are to be increased by $20 on July 1, 1949.[5]

Comparisons with salaries outside the Marin County service were not found particularly useful as a basis for recommendations on salaries of other technical employees in the Marin County Assessor's office. Instead, it was concluded that internal comparisons should be employed. Thus the salaries recommended for the assistant assessor and the assessor were determined by adding to the salaries found appropriate for the appraiser, senior appraiser, and supervising appraiser groups amounts which appear reasonable in the light of the greater responsibilities imposed upon these officials and the higher qualifications which they must have for effective discharge of their duties. By comparable reasoning, the salary of the senior assessment clerk needs to be somewhere between that of a senior stenographer-clerk and that of a full-time appraiser.

The recommended salary ranges for senior appraisers and supervising appraisers are well supported by the data in Table 22. The range for appraiser, though about one step higher than the data indicate, is, in our opinion, a necessary one if Marin County is to compete effectively with other employers of competent appraisal personnel. It must be remembered in this connection that the possibilities for advancement in the Marin County Assessor's office are severely limited and that those entering the service must be compensated for this limitation.

[4] The personnel specifications drawn up contemplate that the entrance level will be unspecialized as between structural cost estimating and appraising.

[5] Because virtually all of San Francisco is subdivided, map drafting work in this county is not strictly comparable with that in other counties of the State.

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